



ANNUAL BUDGET OF

NKETOANA LOCAL MUNICIPALITY

2013/14 TO 2015/16
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

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Abbreviations and Acronyms

AMR	Automated Meter Reading	ℓ	Litre
ASGISA	Accelerated and Shared Growth Initiative	LED	Local Economic Development
BPC	Budget Planning Committee	MEC	Member of the Executive Committee
CBD	Central Business District	MFMA	Municipal Financial Management Act Programme
CFO	Chief Financial Officer	MIG	Municipal Infrastructure Grant
CM	City Manager	MMC	Member of Mayoral Committee
CPI	Consumer Price Index	MPRA	Municipal Properties Rates Act
CRRF	Capital Replacement Reserve Fund	MSA	Municipal Systems Act
DBSA	Development Bank of South Africa	MTEF	Medium-term Expenditure Framework
DoRA	Division of Revenue Act	MTREF	Medium-term Revenue and Expenditure Framework
DWA	Department of Water Affairs	NERSA	National Electricity Regulator South Africa
EE	Employment Equity	NGO	Non-Governmental organisations
EEDSM	Energy Efficiency Demand Side Management	NKPIs	National Key Performance Indicators
EM	Executive Mayor	OHS	Occupational Health and Safety
FBS	Free basic services	OP	Operational Plan
GAMAP	Generally Accepted Municipal Accounting Practice	PBO	Public Benefit Organisations
GDP	Gross domestic product	PHC	Provincial Health Care
GDS	Gauteng Growth and Development Strategy	PMS	Performance Management System
GFS	Government Financial Statistics	PPE	Property Plant and Equipment
GRAP	General Recognised Accounting Practice	PPP	Public Private Partnership
HR	Human Resources	PTIS	Public Transport Infrastructure System
HSRC	Human Science Research Council	RG	Restructuring Grant
IDP	Integrated Development Strategy	RSC	Regional Services Council
IT	Information Technology	SALGA	South African Local Government Association
kl	kilolitre	SAPS	South African Police Service
Km	kilometre	SDBIP	Service Delivery Budget Implementation Plan
KPA	Key Performance Area	SMME	Small Micro and Medium Enterprises
KPI	Key Performance Indicator		
KWh	kilowatt		

Part 1 – Annual Budget

1.1 Mayor's Report

Honourable Speaker, Cllr. Nkomo

Councillors

Ward Committees

Community leaders

Business sectors

Baahi

Distinguished guests

Ladies and Gentlemen

Honourable Speaker, allow me to express my appreciation for the opportunity to deliver this State of the Municipal Address to the Community of Nketoana and to appreciate their presence at this gathering.

Ke rata ho leboha Modimo ha a ntse a ena le rona tseleng ena e thata e re etsamayang. Ke lebohe hore kajeno re fihlelletse sena seo re se fihlelletseng. Ke lebohe matla ao Modimo a mphileng ona ho tswelapele ka mosebetsi ona wa hoba majoro wa sebaka sa Nketoana.

We are gathered here today, to table the 2013/2014 Annual Budget in compliance with the requirements of the Municipal Finance Management Act, Act 56 of 2003.

Honourable Speaker, the 2013/2014 budget was prepared under challenging circumstances. It took a lot of effort and creativity to balance the budget. As we are all aware, we are faced with tough economic scenarios locally, nationally and internationally. Also I believe the community is aware of the challenges we are faced with as the Municipality in terms of addressing our critical issues. The shortage of water is still one of the biggest challenges in our municipality but our inability to address these challenges due to shortage of resources it's a huge problem. With the recent appointment of Director Technical Services, we believe we'll overcome some of these challenges in due course.

We only have to know why we are here. We are optimistic, honourable members and have improvised solutions to survive the economic hardships in order to continue with the provision of quality services to our communities. It is essential for the municipality to effect systems that will focus on

- Ensuring implementation of fraud and corruption policies
- Vigorous implementation of debt collection policy and continuous monitoring thereof,
- efficient credit control,

- prevention of theft of electricity by consumers
- ensuring proper billing of our properties
- cleaning of data used to bill for municipal services
- ensure the correction of inaccurate billing,
- ensure proper meter readings,
- ensure proper contract management
- concerted effort in ensuring speedy payments of service providers especially SMME's

All of these coupled with financial discipline are the pillars that are required for the municipality's financial viability and sustainability.

Motsamaisi wa di puisano tse na tse latelang ke tse hlokolotsi bakeng sa maphelo a baahi ba rona Nketoana:

1. WATER - Metsi
2. SANITATION – Matlwana a metsi
3. ELECTRICITY - Motlakase
4. HOUSING – Matlo le sebaka sa matlo
5. ROADS AND STORMWATER – Ditsela le diforo tse tsamaisang metsi

The 2013/2014 Budget

For the 2013/2014 MTERF, a considerable effort has been put to align our strategic objectives with the budget and the IDP.

Honourable Speaker, the 2013/2014 budget amounts to **R199 639 000** which is a decrease of R18 737 000 of Interest on outstanding debt compared to the previous budget. The total budget 2013/14 equals to R275 676 000 of which **R68 697 000 is Capital** and **R206 979 000 Operating**.

This is a cash backed budget and it means putting strict measures in place in order to maximize our revenue source. It is essential for this municipality to enhance mechanisms that assist us to compel our people to do the right thing - **pay for municipal services**.

The municipality has a budget deficit of R7 340 000 this as result of PPE impairment. The municipality's revenue is unable to fund the depreciation on assets.

Tariffs

We have proposed an increase in tariffs for property rates of 15%, the property for farmers will be charged on a flat rate per hector depending on the whether the farm is for business, grazing and bonafide, etc. The revenue from property will assist us in improving roads, parks, sports facilities and other non revenue generating services. A 7.5 % increase in electricity tariffs has been proposed. The step tariff has a minimum of R0, 79 to R1.38 for maximum users. Free basic electricity will be provided to poor households only.

The municipality in the next budget year 2013/14 will be implementing the step tariff (IBT) with regards to water, this will be a way of encouraging consumers to save water. Water tariff has been reduced by 36% for low usage consumers and increased by 100% for high usage consumers. Re etsa boiketlahetso ho baahi ho sebedisa metsi ka hloko jwaloka ha re tseba metsi a skaars ka hara motse wa Nketoana.

Other tariffs vary and can be perused in the Budget Tariff and Policy Document.

Water & Sanitation

Honourable Speaker we still have serious challenges in terms of bulk water supply. Our areas of Mamafubedu, Lindley and Leratswana have serious challenges of water supply. We as the Municipality need R160 million to overcome this challenge by having a pipeline from Reitz to Arlington that will supply water to those areas.

The National government has allocated R14 million to kick start this pipeline that will run from Reitz to Mamafubedu. This pipeline requires R56 million but we plan to start constructing 20% of the pipeline. We'll also be constructing a Lindley to Arlington pipeline for R5 million. This project will create about 100 jobs.

Lindley Purification Plant is about to be completed and this will alleviate the issue of water scarcity in Lindley & Ntha as this will increase our capacity by 4 million litres a day. In order to increase water supply in Arlington Lindley and Mamafubedu we are going to explore boreholes in those areas and surrounding farms.

Honourable Speaker as you know previously we didn't comply with the blue drop requirements for water, hopefully with the appointment of Technical director with her manager water this will change in the future.

Reitz sewer plant will be upgraded by 2 mega litres to accommodate effluent from the new factory. We are working with Rand Water to assist in improving our waste water systems and operations in our plant. We have employed interns that have already started at our plants; these learners are being trained on waste water management and will in future qualify as operators.

Electricity

We are going to spend R1 million for the next three financial years to upgrade electricity infrastructures in Lindley/Ntha, Mamafubedu and Reitz. During the new financial year we are going to spend R5 million to connect electricity to new stands in all the units. 12 high mast lights will be erected in the new financial year 2013/2014; this will assist in improving our public lighting system.

Roads

The roads section needs funds to ensure that our roads are in good conditions and with less funds that we receive from property rates we are unable to address those challenges. However we have budgeted **R9 million** for the construction of 3 km road in Ntha and Mamafubedu for the new financial year. Also we will be upgrading the tar roads in Lindley, Mamafubedu and Reitz.

Local Economic Development

Honourable Speaker we have developed a number of local development related strategies and plans that seek to enhance the economic growth of this Municipality. We have budgeted **R650 000** towards LED projects 2013/2014. We are hopeful that our partners, the first and second spheres of Government, in economic development will provide support in this Endeavour.

We have assisted young people within the Nketoana to establish car washes and provided them with startup materials. Re na le batjha bao ba masepala o tlileng ho ba thusa ho qala projeke ya ho etsa ditena ka hara motse wa Leratswana. Re boelehe hape re ntjhafatse moaho wa maqheku ka hara motse wa Leratswana.

Masepala o ekemiseditse ho thusa motjha a leng mong a mathang mabelo a matelle, eo e leng Justice Ntjanyana Maduna ho tswa Leratswana. Motsamaisi wa di puisano ho lwantshana le hlokeho ya mesebetsi ho batjha le bofuma re le masepala re qadile projeke eo e tlabang ya dilemo tse pedi ho thusa batjha ka hara metse ya rona. Ho kgethilwe batjha ba leshome toropo ka toropo, batjha bana ba tla qala selemong sena se setjha sa ditjhelete.

The new Agriculture project in Reitz is going to create jobs for our people this will mean our local economy will increase and we appreciate the investment within our community.

In conclusion Motsamaisi wa dipuisano ke rata ho nka monyetla ona ho leboha bana baka ka tshehetso ya bona ka nako tsohle.

The honourable speaker for a strategic role that you and your office have played in the community consultation process,

The executive committee as the principal committee of council for the team effort, unity and commitment that they continue to demonstrate in the work of the municipality,

The council as the highest decision making body of the municipality for the continued focused and stable leadership and strategic direction that they give to all of us,

The MM and senior management for their commitment to work under pressure to change things around and more especially to understand us as the political leadership that when we fight with them it's not that we are being personal but we want things to be done to serve our community.

Lastly I would like to thank the community of Nketoana for the role that they have played in the budget process 2013/14.

Together we can build a better Nketoana.

Ke a leboha

M.D. Molapisi

Mayor

1.2 Council Resolutions

On the 30th May 2013, Council of Nketoana Local Municipality met in Lindley at 14H00 to approve the Annual Budget of the municipality and was presented as follows:

Item Number : **185/05(Council 30/05/2013)**
107/05(Special Exco 30/05/2013)

Heading : **Annual Budget 2013/2014**

Department : **Office of the Mayor**

Introduction

The purpose of the report is to present the annual budget for 2013/2014 and the two outer years to the council for approval. The budget will then be implemented at the beginning of the new financial year.

Background

We have engaged the communities at large for the changes that are going to affect them, we had Budget steering committees that has also deliberated on the budget 2013/14, and the resolution was made to change the budget not be a deficit, the comments from the public were considered when finalizing the budget. The main issue that has risen was the property tax and its tariff due to the new valuation values.

Section 229 of the constitution together with section 2 and 3 of the LG Municipal Property rates act, gives power for a municipality to levy on property rates that are market related.

Through the deliberations and discussions with Management and budget steering committee, the budget was adjusted, revenue budget was decreased from R214 million to R199 million, operational budget was decreased from R242 million to R206 million, the focus was on Salaries, the rationale behind this was that, the municipality will only fill the vacant post when the debt collection is 100%.,

Capital budget was not changed as these projects are informed by the DoRA total Capital Budget 2013/14 is R68 million of which MIG contributes R51 million and R17 million from the municipality's own funds,

We had meeting with different stakeholder and businesses where there were concerns that the new Valuation Roll resulted to an increase over 400% was an issue to be re-looked at. After deliberations, Management together with budget steering committee agreed on using the old valuation and increases the rates tariff by 15% pending the finalized valuation roll.

Financial Implications:

- That budgeted deficit will increase from R4,6 Million to R7,3 Million

Resolved:

1. That Council approve the budget 2013/14, with proviso that average increase on property rates be approved with an average of 15% pending the final valuation roll.
2. That once the final valuation roll has been received it must be submitted to council for approval together with the actual tariffs
3. That council approves the budget 2013/14 electricity tariffs pending the approval from Nersa

1.3 Executive Summary**Credit Control**

The revenue generation is of critical importance to the survival of the municipality and if we continue with 80% collection of our revenue this will result into financial challenges for the municipality in the near future. We need to implement credit control drive that will place the interest of the municipality first and ensure that the financial well-being of the municipality is secured.

We continue to have councillors interfering with the credit control process and this is hindering our revenue collection objectives. The municipality is losing 20% of its revenue monthly due to communities that are not paying for services. When we implement credit control measures, you have councillors who feel that the municipality is pinching their constituency and what they forget is that inability to collect will ultimately result to inability to deliver services. When we are not able to deliver services to those communities, the same communities will be angrier towards all of us forgetting that they do not pay for the same services they demand.

We cannot continue in this fashion, as this will frustrate all our service delivery efforts and key performance indicators. As the council approves the IDP the council should realise that it's a commitment we make to the community that we want to reach their expectations. Strict credit control measures are the first step to ensure that we can achieve our IDP objectives. Credit control forms part of the performance indicators in the IDP and it will have to be achieved.

Indigent Support

We have proposed changes to the indigent support policy, which recommends a 6% increase in the criteria for household income for indigent households. The approved indigent will receive 6kl water, 50kwh electricity, free refuse and sanitation.

Property Rates

We did not suggest any changes to the property rates policy but there are serious tensions that have aroused in the community due to property rates. The reaction of the community to the valuation roll is understandable due to the fact that in the past five years they have benefited from being billed in non-market related values. The Municipal Property Rates Act states clearly that the municipality should charge property based on the market related values of properties. We had serious outcries from the community on public comments on the released valuation roll. The community have been offered an opportunity to comment on the valuation roll and the process is not yet finalised.

Tariff Policy

We propose the tariff policy should remain as is but we should fully implement the policy and ensure that trading and economic services are profitable or breakeven. The electricity service is currently not profitable as we lose millions of rands on this service. We need to relook at our operations in this service and ensure that we recover all the cost related to this service. We also have a serious challenge as the tariffs for this service are determined by the regulator.

1.4 Operating Revenue Framework

For Nketoana Local Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

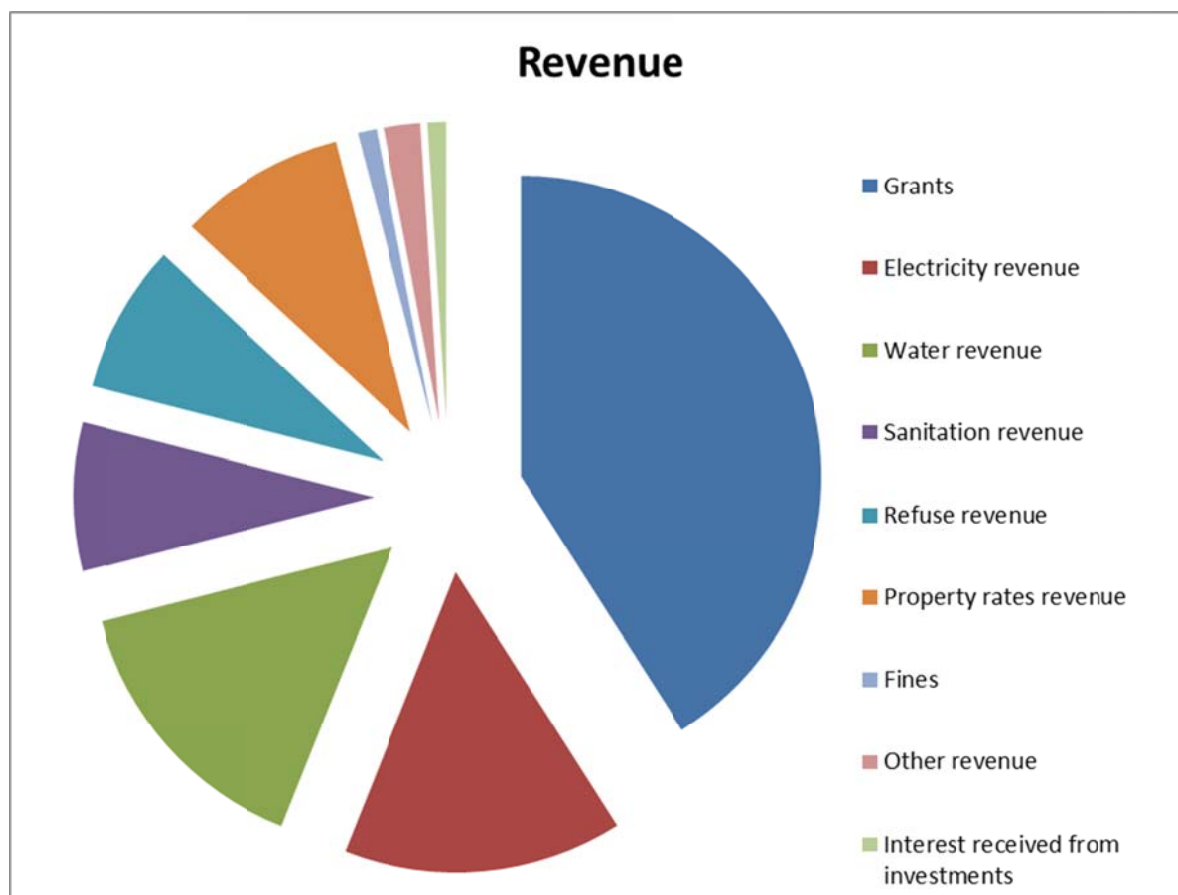
The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Growth in the Municipality and continued economic development;
- Efficient revenue management, which aims to ensure a 90 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases of between 7% to 8% as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2013/14 MTREF (classified by main revenue source):

FS193 Nketoana - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)

31/3/2016 - Table A4 Consolidated Budgeted Financial Performance (Revenue and Expenditure)											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source											
Property rates	2	15 761	10 682	11 008	13 636	16 176	16 176	16 176	18 602	22 035	25 635
Property rates - penalties & collection charges									500	525	551
Service charges - electricity revenue	2	11 424	15 509	25 656	30 548	23 858	23 858	23 858	30 008	31 450	32 961
Service charges - water revenue	2	21 011	21 716	26 188	30 278	31 099	31 099	31 099	29 346	29 313	30 957
Service charges - sanitation revenue	2	6 700	9 215	11 144	13 149	14 455	14 455	14 455	15 275	16 039	16 841
Service charges - refuse revenue	2	5 929	9 456	11 605	15 557	15 295	15 295	15 295	16 299	17 114	17 970
Service charges - other		-	-	-	-	-	-	-			
Rental of facilities and equipment		517	238	324	557	702	702	702	500	525	551
Interest earned - external investments		1 565	1 273	963	1 946	1 351	1 351	1 351	1 389	1 458	1 531
Interest earned - outstanding debtors		7 792	8 262	15 529	13 211	16 373	16 373	16 373	2 000	2 100	2 205
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		153	202	196	215	101	101	101	1 500	1 575	1 654
Licences and permits											
Agency services											
Transfers recognised - operational		60 498	64 958	70 614	81 223	81 223	81 223	81 223	81 559	81 406	82 621
Other revenue	2	5 778	4 325	20 837	3 313	14 125	14 125	14 125	2 511	2 637	2 769
Gains on disposal of PPE									150		
Total Revenue (excluding capital transfers and contributions)		137 128	145 835	194 064	203 633	214 757	214 757	214 757	199 639	206 176	216 246



- 41% of the income is grants received
- 15% is electricity revenue
- 15% is water revenue
- 8% is sanitation revenue
- 8% is refuse revenue
- 9% is property rates revenue
- 1% is Fines revenue
- 2% is other revenue
- 1% is interest received from investments

1.4.1 Property Rates

Property rates cover the cost of the provision of general services. Determining the effective property rate tariff is therefore an integral part of the municipality's budgeting process.

National Treasury's MFMA Circular No. 51 deals, inter alia with the implementation of the Municipal Property Rates Act, with the regulations issued by the Department of Co-operative Governance. These regulations came into effect on 1 July 2009 and prescribe the rate ratio for the non-residential categories, public service infrastructure and agricultural properties relative to residential properties to be 0,25:1. The implementation of these regulations was done in the

previous budget process and the Property Rates Policy of the Municipality has been amended accordingly.

The following stipulations in the Property Rates Policy are highlighted:

- All residential properties with a market value of less than amount as annually determined by the Municipality are exempted from paying rates, Farmers gets up to 90% rebate on property rates. For 2012/13 financial year the maximum deduction is determined as R20 000, the impermissible rates of R15 000 contemplated in terms of (Section 17(1) of the MPRA) is included in the amount referred to the above as annually determined by the municipality. The remaining R5 000 is an important part of council's indigent report and aimed primarily at alleviating poverty.
- Municipality's Property Rates Act determines all other issues in relation to exempt properties and rebates
- For the budget year, we have furnished the information for the valuation as the valuer was appointed to compile our new valuation roll that will be effective on the budget year (2013/14).
- The municipality's valuation roll is not yet finalised therefore the reductions, exemption and rebates will only have the figure when the valuation is finalised before the start of the financial year.

Below is the comparison of proposed property rates to levied for the 2013/14 financial year:

PROPERTY RATES	Current year 2013	Proposed Tariff 2014	% Increase
Business, Commercial, and Industries	0.033	0.038	15%
Residential Property	0.033	0.038	15%
Property owned by the state or an organ of state	0.033	0.038	15%
Farming land used for bona fide farming	0.011	0.013	15%
Public Service Infrastructure	0.011	0.013	15%
Vacant land irrespective of zoning	0.066	0.076	15%
Mining Property	0.033	0.038	15%
Education	0.033	0.038	15%
Religious	-	-	-

1.4.2 Sale of Water and Impact of Tariff Increases

South Africa faces similar challenges with regard to water supply as it did with electricity, since demand growth outstrips supply. Consequently, National Treasury is encouraging all municipalities to carefully review the level and structure of their water tariffs to ensure:

- Water tariffs are fully cost-reflective – including the cost of maintenance and renewal of purification plants, water networks and the cost associated with reticulation expansion;
- Water tariffs are structured to protect basic levels of service and ensure the provision of free water to the poorest of the poor (indigent); and

- Water tariffs are designed to encourage efficient and sustainable consumption.

In addition, National Treasury has urged all municipalities to ensure that water tariff structures are cost reflective by 2014.

A summary of the proposed tariffs for households (residential) and non-residential are as follows:

Proposed Water Tariffs

Metered Water

Residential, Flats, Church and old ages, commercial, government institution

Water tariffs	2013/14	% Inc/(Dec)
In excess of 0kl up to 10kl:	R5.56	-36%
In excess of 10kl up to 15kl:	R8.70	5%
In excess of 15kl up to 20k	R11.86	44%
In excess of 20kl up to 25kl:	R14.50	75%
In excess 25 kl:	R16.50	100%

Industries

For consumption up to 200kl per Kl:	R 9.10	75%
For consumption exceeding 200kl per kl:	R 16.50	100%

Indigent households

Free Basic Charge	R49.51	15%
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Vacant Stands

The following availability charges shall be payable in respect of vacant stands:

1. Per residential stand per month :	R120
2. Per non residential stand per month :	R170

Charges for connecting water supply

1. For the removal of unused meter and consequent disconnecting of supply	R800.00
2. For providing and installing a 20mm communication pipe with a meter	R800.00
3. For providing and installing a 25 mm communication pipe with a meter	R2500.00
4. For providing and installing a 50 to 150 mm pipe with a meter	R12 000.00

Special charges in connection with meters supplied by the municipality:

1. For special reading of a meter at the request for a consumer (excluding new consumers)
R221.41
2. For installing a meter after the removal thereof: R800.00
3. For testing a water meter owned by the municipality at the request of the consumer, if it is found that the meter does not show an error of more than the prescribed tolerance:
 - (a) Meters for pipes with a diameter measuring up to including 25mm, for each meter:
R1 011.00

- (b) Meters for pipes with a diameter measuring more than 25 mm, for each meter:
R2020

1.4.3 Sale of Electricity and Impact of Tariff Increases

NERSA has announced the revised bulk electricity pricing structure between 7% to 8% increase in the Eskom bulk electricity tariff to municipalities will be effective from 1 July 2013.

1.4.4 Sanitation and Impact of Tariff Increases

The proposed tariffs for sanitation are as follows:

Waterborne – Residential including churches and old age

	Tariff 2013 Excl Vat	Tariff 2014	15%
Per toilet/urinal per month	44.52	51.20	15
Minimum per month	84.15	96.77	15
Additional availability charge	84.15	96.77	15

Business including schools

	Tariff 2013	Tariff 2014	%
Per toilet/urinal per month	84.15	96.77	15
Minimum per month	84.15	96.77	15
Additional availability charge	84.15	96.77	15

Industries

	Tariff 2013	Tariff 2014	%
Per toilet/urinal per month	84.15	96.77	15
Minimum per month	84.15	96.77	15
Additional availability charge	84.15	96.77	15

Departmental

Per toilet/urinal per month	37.18	42.76	15
Minimum per month	74.32	85.47	15

Septic-tank Residential (including churches, old ages)

	Tariff 2013	Tariff 2014	15%
Per suction	83.25	95.74	109.14
Farms/small holding suction fee plus 10%			

Businesses (includes schools, government institutions)

Per suction	78.95	90.79	103.50
Farms/small holding suction fee plus 10%			

Industries

Per suction	72.10	82.92	15
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Departmental

Per suction	72.10	82.92	15
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1. VIP Toilets and Buckets

For the household using VIP toilets the service will be charged for cleaning of VIP toilets R45 per suction

2. Availability Charge

The following availability charge shall be payable in respect of vacant stands:

Per residential stand per month	R149.42
Per Non residential stand per month	R207.94

3. Charges for work carried out by the municipality:

Re inspection fee per connection	R500.00
Sealing opening per connection	R750.00
Re opening sealed connection	R750.00
Alterations to gullies, per gully	R710.56
Removing blockages on private dwelling	R200.00

1.4.5 Waste Removal and Impact of Tariff Increases

The proposed tariffs for waste removal are as follows:

Residential (Including churches, old age	Tariff 2013	Tariff 2014	%
--	-------------	-------------	---

homes, etc.)			
Per Bin (per month)	100.17	115.20	15%
Business (Office Blocks)			
Per Bin (per month)	122.44	140.81	15%
Farms/Smallholdings - The "Bin" fee & additional 10%			
Business (Retail)	Tariff 2013	Tariff 2014	%
Per Bin (per month)	556.50	639.98	15%
Farms/Smallholdings - The "Bin" fee & additional 10%			
Business (Include schools, government institutions, etc.)			
Per Bin (per month)	556.50	639.98	15%
Farms/Smallholdings - The "Bin" fee & additional cost (Labour, fuel, etc.) & 10%			
Industries			
Per Bin (per month)	723.46	831.98	15%
Farms/Smallholdings - The "Bin" fee & additional cost (Labour, fuel, etc.) & 10%			
Departmental			
Per Bin (per month)	100.17	115.20	15%
Farms/Smallholdings - The "Bin" fee & additional cost (Labour, fuel, etc.) & 10%			

NB The above tariffs for 2013 and 2014 they are on Exclusive of Vat.

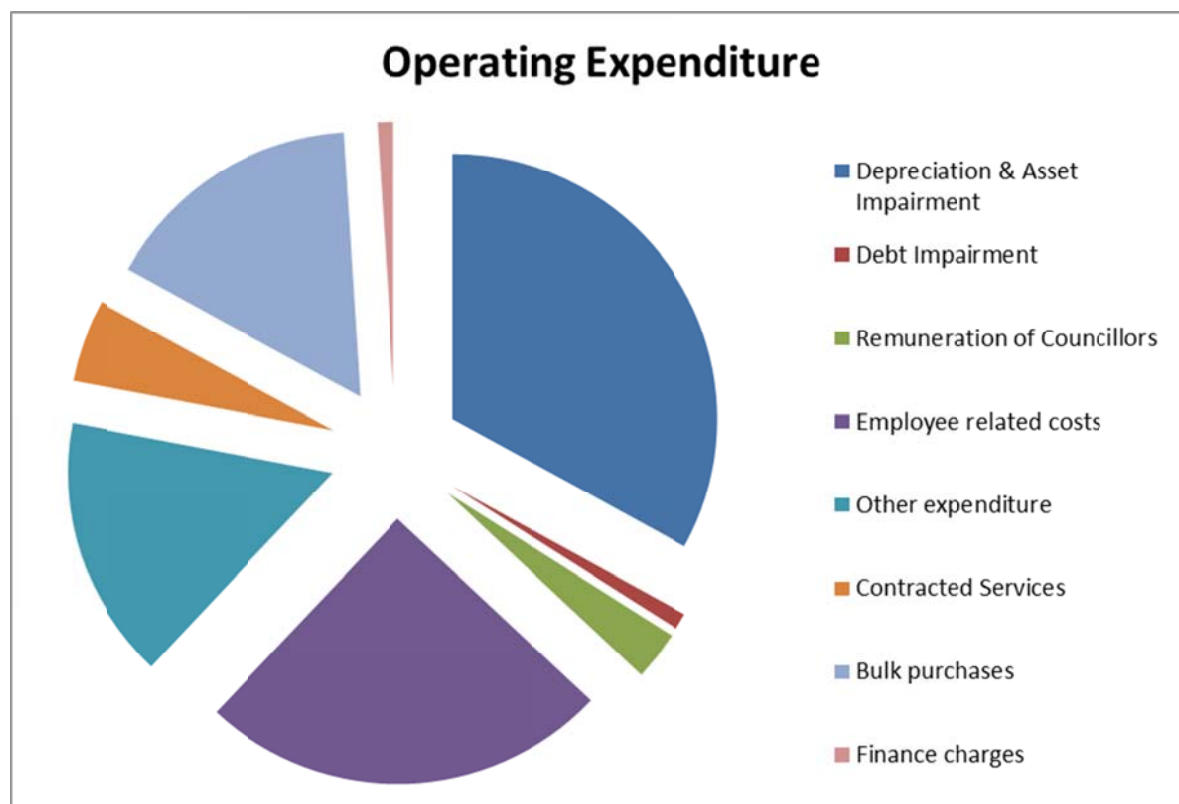
1.5 Operating Expenditure Framework

The Nketoana Local Municipality's expenditure framework for the 2013/14 budget and MTREF is informed by the following:

- The asset renewal strategy and the repairs and maintenance plan;
- Balanced budget constraint (operating expenditure should not exceed operating revenue) unless there are existing uncommitted cash-backed reserves to fund any deficit;
- Funding of the budget over the medium-term as informed by Section 18 and 19 of the MFMA;
- The capital programme is aligned to the asset renewal strategy and backlog eradication plan;
- Operational gains and efficiencies will be directed to funding the capital budget and other core services; and
- Strict adherence to the principle of *no project plan no budget*. If there is no business plan no funding allocation can be made.

The following table is a summary of the 2013/14 budget and MTREF (classified per type of operating expenditure):

Expenditure By Type											
Employee related costs	2	37 500	38 540	46 121	52 629	52 629	52 629	52 629	53 446	56 119	58 925
Remuneration of councillors		4 152	4 681	4 827	5 080	5 080	5 080	5 080	5 385	5 655	5 937
Debt impairment	3	2 504	50 594	43 156	10 000	40 000	40 000	40 000	2 000	10 500	11 025
Depreciation & asset impairment	2	61 484	61 271	63 963	61 168	63 168	63 168	63 168	67 517	72 836	78 645
Finance charges		1 049	1 018	1 419	1 080	1 080	1 080	1 080	1 080	1 080	1 080
Bulk purchases	2	13 158	19 532	17 391	23 037	33 045	33 045	33 045	33 830	36 526	39 438
Other materials	8	7 463	11 330	10 511	-	-	-	-	-	-	-
Contracted services		-	-	-	9 227	10 627	10 627	10 627	9 698	10 183	9 589
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	42 425	32 626	34 349	30 407	36 736	36 736	36 736	34 024	36 793	39 775
Loss on disposal of PPE		1 078	167	(120)	-	-	-	-	-	-	-
Total Expenditure		170 813	219 758	221 617	192 628	242 365	242 365	242 365	206 979	229 691	244 415



Total expenditure represents the following:

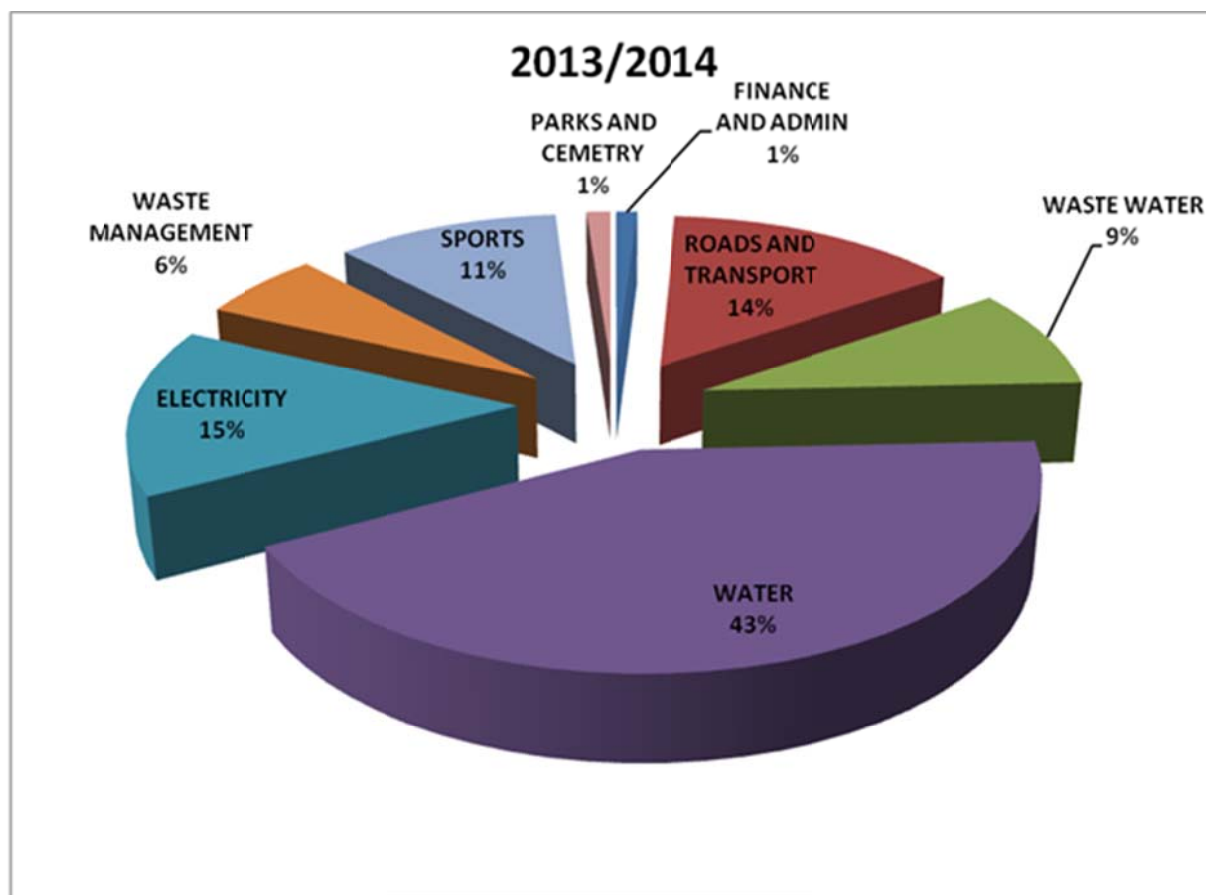
- Depreciation and asset impairment consists of 33% of the budget expenditure
- Debt impairment consists of 1% of the budget
- Remuneration of councillors consists of 3% of the budget
- Employee related costs consists of 25% of total operating expenditure
- Other expenditure consists of 16%
- Contracted services consists of 5% of the budget
- Bulk purchases consists of 16%
- Finance costs consists of 1%

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

FS193 Nketoana - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Capital Expenditure - Standard											
<i>Governance and administration</i>		-	3 214	3 129	900	650	650	650	700	-	-
Executive and council			-								
Budget and treasury office		-	2 100	1 579	900	650	650	650	700		
Corporate services			1 114	1 550							
<i>Community and public safety</i>		-	6 294	1 300	-	3 783	3 783	3 783	8 300	4 772	8 000
Community and social services			2 500						800	-	4 000
Sport and recreation			3 794	1 300		3 783	3 783	3 783	7 500	4 772	4 000
Public safety											
Housing											
Health											
<i>Economic and environmental services</i>		39 139	39 139	4 574	6 680	9 283	9 283	9 283	9 911	15 576	4 558
Planning and development			-	300							
Road transport		39 139	39 139	2 974	6 680	9 283	9 283	9 283	9 911	15 576	1 558
Environmental protection		-	-	1 300							3 000
<i>Trading services</i>		14 991	14 991	37 423	49 828	38 332	38 332	38 332	49 786	32 237	40 069
Electricity		3 300	3 300	3 955	3 550	4 900	4 900	4 900	10 115	6 341	4 580
Water		11 691	11 691	15 234	28 047	22 426	22 426	22 426	29 471	17 500	22 500
Waste water management			-	7 622	12 194	3 200	3 200	3 200	6 082	4 896	12 990
Waste management			-	10 612	6 037	7 806	7 806	7 806	4 117	3 500	-
<i>Other</i>		7 385									
Total Capital Expenditure - Standard	3	61 515	63 638	46 426	57 408	52 048	52 048	52 048	68 697	52 584	52 627
Funded by:											
National Government		40 139	17 945	27 745	45 545	42 018	40 098	42 018	51 297	42 572	46 338
Provincial Government											
District Municipality											
Other transfers and grants											
Transfers recognised - capital	4	40 139	17 945	27 745	45 545	42 018	40 098	42 018	51 297	42 572	46 338
Public contributions & donations	5										
Borrowing	6										
Internally generated funds		21 376		18 681	11 863	10 030	11 950	10 030	17 400	10 012	6 289
Total Capital Funding	7	61 515	17 945	46 426	57 408	52 048	52 048	52 048	68 697	52 584	52 627



The total capital expenditure represents the following:

- Water consists of 43% of the total capital expenditure
- Electricity consists of 15% of the budget
- Finance and admin consists of 1% of the budget
- Roads and transport consists of 14% of the budget
- Sports consists of 11% of the budget
- Waste management consists of 6% of the budget
- Waste management consists of 9% of the budget
- Parks and cemetery consists of 1% of the budget

1.7 Annual Budget Tables

FS193 Nketoana - Table A1 Consolidated Budget Summary

Description	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousands										
Financial Performance										
Property rates	15 761	10 682	11 008	13 636	16 176	16 176	16 176	19 102	22 560	26 186
Service charges	45 064	55 896	74 594	89 532	84 707	84 707	84 707	90 928	93 915	98 729
Investment revenue	1 565	1 273	963	1 946	1 351	1 351	1 351	1 389	1 458	1 531
Transfers recognised - operational	60 498	64 958	70 614	81 223	81 223	81 223	81 223	81 559	81 406	82 621
Other own revenue	14 240	13 027	36 886	17 296	31 300	31 300	31 300	6 661	6 837	7 179
Total Revenue (excluding capital transfers and contributions)	137 128	145 835	194 064	203 633	214 757	214 757	214 757	199 639	206 176	216 246
Employee costs	37 500	38 540	46 121	52 629	52 629	52 629	52 629	53 446	56 119	58 925
Remuneration of councillors	4 152	4 681	4 827	5 080	5 080	5 080	5 080	5 385	5 655	5 937
Depreciation & asset impairment	61 484	61 271	63 963	61 168	63 168	63 168	63 168	67 517	72 836	78 645
Finance charges	1 049	1 018	1 419	1 080	1 080	1 080	1 080	1 080	1 080	1 080
Materials and bulk purchases	20 621	30 862	27 902	23 037	33 045	33 045	33 045	33 830	36 526	39 438
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	46 007	83 386	77 385	49 634	87 363	87 363	87 363	45 721	57 476	60 389
Total Expenditure	170 813	219 758	221 617	192 628	242 365	242 365	242 365	206 979	229 691	244 415
Surplus/(Deficit)	(33 685)	(73 922)	(27 553)	11 005	(27 608)	(27 608)	(27 608)	(7 340)	(23 515)	(28 169)
Transfers recognised - capital	21 176	20 083	23 076	34 018	42 018	42 018	42 018	46 297	42 572	46 338
Contributions recognised - capital & contributed	-	-	-	-	-	-	-	5 000	-	-
Surplus/(Deficit) after capital transfers & contributions	(12 509)	(53 839)	(4 477)	45 023	14 410	14 410	14 410	43 957	19 057	18 169
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(12 509)	(53 839)	(4 477)	45 023	14 410	14 410	14 410	43 957	19 057	18 169
Capital expenditure & funds sources										
Capital expenditure	61 515	63 638	46 426	57 408	52 048	52 048	52 048	68 697	52 584	52 627
Transfers recognised - capital	40 139	17 945	27 745	45 545	42 018	40 098	42 018	51 297	42 572	46 338
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 376	-	18 681	11 863	10 030	11 950	10 030	17 400	10 012	6 289
Total sources of capital funds	61 515	17 945	46 426	57 408	52 048	52 048	52 048	68 697	52 584	52 627
Financial position										
Total current assets	67 962	56 584	67 819	52 050	52 050	52 050	52 050	202 251	212 364	222 982
Total non current assets	735 061	703 771	632 901	1 132 006	1 130 006	1 130 006	1 130 006	1 186 506	1 245 832	1 308 123
Total current liabilities	24 145	32 267	37 764	33 957	33 957	33 957	33 957	35 654	37 437	39 309
Total non current liabilities	9 952	19 506	19 610	8 634	8 634	8 634	8 634	20 195	21 302	22 471
Community wealth/Equity	43 679	63 245	-	-	-	-	-	-	-	-
Cash flows										
Net cash from (used) operating	24 195	41 304	31 151	52 499	51 904	51 904	51 904	51 892	50 164	51 455
Net cash from (used) investing	(27 125)	(25 118)	(24 096)	(57 408)	(52 048)	(52 048)	(52 048)	(62 840)	(60 684)	(49 627)
Net cash from (used) financing	1 236	(563)	(195)	(344)	(344)	(344)	(344)	(365)	(383)	(402)
Cash/cash equivalents at the year end	(1 694)	13 930	20 790	15 537	15 049	14 561	15 049	3 737	(7 166)	(5 740)
Cash backing/surplus reconciliation										
Cash and investments available	18 332	13 809	3 828	4 351	4 351	4 351	4 351	47 923	50 319	52 835
Application of cash and investments	(9 792)	(3 253)	1 551	(21 323)	(17 674)	(17 674)	(17 674)	(129 207)	(142 277)	(145 978)
Balance - surplus (shortfall)	28 124	17 062	2 277	25 674	22 025	22 025	22 025	177 130	192 597	198 813
Asset management										
Asset register summary (WDV)	3 650	1 127 691	-	-	-	-	-	-	-	-
Depreciation & asset impairment	61 484	61 271	63 963	61 168	63 168	63 168	67 517	67 517	72 836	78 645
Renewal of Existing Assets	59 778	61 024	38 232	11 200	11 200	11 200	11 200	14 000	-	-
Repairs and Maintenance	7 523	9 022	8 780	9 633	9 633	9 633	11 680	11 680	12 264	10 628
Free services										
Cost of Free Basic Services provided	-	-	-	12 735	12 735	12 735	13 372	13 372	14 040	14 742
Revenue cost of free services provided	-	-	-	-	-	-	-	-	-	-
Households below minimum service level										
Water:	-	-	1	-	-	-	1	1	1	0
Sanitation/sewage:	-	-	2	-	-	-	0	0	0	0
Energy:	-	-	-	-	-	-	-	-	-	-
Refuse:	-	-	4	-	-	-	4	4	4	3

FS193 Nketoana - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		112 724	109 584	142 176	110 653	124 655	124 655	55 690	60 975	66 523
Executive and council		-	-	-	-	-	-	8 189	8 598	9 028
Budget and treasury office		110 565	105 300	121 347	96 455	124 189	124 189	35 051	39 304	43 769
Corporate services		2 158	4 283	20 829	14 198	466	466	12 450	13 073	13 726
<i>Community and public safety</i>		517	439	520	3 448	535	535	13 120	13 795	14 485
Community and social services		517	238	324	3 448	435	435	10 614	11 164	11 722
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	202	196	-	101	101	1 856	1 949	2 046
Housing		-	-	-	-	-	-	650	683	717
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		-	-	-	-	-	-	39 401	36 964	34 194
Planning and development		-	-	-	-	-	-	1 400	1 470	1 544
Road transport		-	-	-	-	-	-	38 001	35 494	32 650
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		45 064	55 896	74 594	89 532	89 301	89 301	90 928	93 917	98 730
Electricity		11 424	15 509	25 656	30 548	28 452	28 452	30 008	31 450	32 961
Water		21 011	21 716	26 188	30 278	31 099	31 099	29 346	29 313	30 959
Waste water management		6 700	9 215	11 144	13 149	14 455	14 455	15 275	16 039	16 841
Waste management		5 929	9 456	11 605	15 557	15 295	15 295	16 299	17 114	17 970
<i>Other</i>	4	-	-	-	-	267	267	500	525	2 314
Total Revenue - Standard	2	158 304	165 919	217 289	203 633	214 759	214 759	199 639	206 176	216 246
Expenditure - Standard										
<i>Governance and administration</i>		98 720	99 384	56 198	74 127	133 313	133 313	57 550	59 447	62 419
Executive and council		13 483	14 099	16 305	15 407	16 308	16 308	18 389	19 308	20 274
Budget and treasury office		77 751	75 460	26 249	35 474	103 927	103 927	26 711	27 066	28 419
Corporate services		7 486	9 825	13 644	23 246	13 079	13 079	12 450	13 073	13 726
<i>Community and public safety</i>		8 475	12 362	16 289	6 810	12 451	12 451	15 152	15 910	16 705
Community and social services		5 918	9 661	13 355	3 372	9 722	9 722	10 336	10 853	11 395
Sport and recreation		995	356	214	-	-	-	1 382	1 451	1 524
Public safety		1 562	2 346	2 719	3 438	2 729	2 729	2 784	2 923	3 069
Housing		-	-	-	-	-	-	650	683	717
Health		-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 154	38 481	48 290	41 867	11 356	11 356	34 787	42 823	48 995
Planning and development		1 079	1 639	452	12 567	5 430	5 430	1 400	1 470	1 544
Road transport		5 075	36 841	47 838	29 300	5 926	5 926	33 387	41 353	47 451
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		34 206	53 796	100 990	69 825	85 244	85 244	98 990	110 237	115 745
Electricity		17 641	21 825	30 425	29 898	43 402	43 402	48 131	50 538	53 064
Water		450	9 048	36 558	17 321	19 517	19 517	18 949	26 193	27 500
Waste water management		9 011	12 362	23 479	14 435	11 824	11 824	18 145	19 052	20 005
Waste management		7 104	10 562	10 528	8 171	10 501	10 501	13 765	14 453	15 176
<i>Other</i>	4	23 259	15 734	-	-	-	-	500	1 275	551
Total Expenditure - Standard	3	170 814	219 757	221 766	192 628	242 365	242 365	206 979	229 691	244 415
Surplus/(Deficit) for the year		(12 509)	(53 838)	(4 477)	11 005	(27 606)	(27 606)	(7 340)	(23 515)	(28 169)

References

1. Government Finance Statistics Functions and Sub-functions are standardised to assist the compilation of national and international accounts for comparison purposes
2. Total Revenue by standard classification must reconcile to Total Operating Revenue shown in Budgeted Financial Performance (revenue and expenditure)
3. Total Expenditure by Standard Classification must reconcile to Total Operating Expenditure shown in Budgeted Financial Performance (revenue and expenditure)
4. All amounts must be classified under a standard classification (modified GFS). The GFS function 'Other' is only for Abbatoirs, Air Transport, Markets and Tourism - and if used must be supported by footnotes. Nothing else may be placed under 'Other'. Assign associate share to relevant classification

FS193 Nketoana - Table A2 Consolidated Budgeted Financial Performance (revenue and expenditure by standard classification)										
Standard Classification Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1									
Revenue - Standard										
Municipal governance and administration		112 724	109 584	142 176	110 653	124 655	124 655	55 690	60 975	66 523
Executive and council		-	-	-	-	-	-	8 189	8 598	9 028
Mayor and Council								8 189	8 598	9 028
Municipal Manager										
Budget and treasury office		110 565	105 300	121 347	96 455	124 189	124 189	35 051	39 304	43 769
Corporate services		2 158	4 283	20 829	14 198	466	466	12 450	13 073	13 726
Human Resources			-	-			-	2 760	2 898	3 043
Information Technology										
Property Services										
Other Admin		2 158	4 283	20 829	14 198	466	466	9 690	10 175	10 683
Community and public safety		517	439	520	3 448	535	535	13 120	13 795	14 485
Community and social services		517	238	324	3 448	435	435	10 614	11 164	11 722
Libraries and Archives								856	899	944
Museums & Art Galleries etc										
Community halls and Facilities		517	238	324	-	-	-			
Cemeteries & Crematoriums				-	-	435	435	2 502	2 646	2 778
Child Care										
Aged Care										
Other Community					3 448	-	-	7 256	7 619	8 000
Other Social										
Sport and recreation				-				-	-	-
Public safety		-	202	196	-	101	101	1 856	1 949	2 046
Police		-	202	196	-	101	101	1 856	1 949	2 046
Fire								-	-	-
Civil Defence										
Street Lighting										
Other										
Housing								650	683	717
Health		-	-	-	-	-	-	-	-	-
Clinics										
Ambulance										
Other										
Economic and environmental services		-	-	-	-	-	-	39 401	36 964	34 194
Planning and development		-	-	-	-	-	-	1 400	1 470	1 544
Economic Development/Planning								750	788	827
Town Planning/Building				-				650	683	717
Licensing & Regulation										
Road transport		-	-	-	-	-	-	38 001	35 494	32 650
Roads								38 001	35 494	32 650
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services		45 064	55 896	74 594	89 532	89 301	89 301	90 928	93 917	98 730
Electricity		11 424	15 509	25 656	30 548	28 452	28 452	30 008	31 450	32 961
Electricity Distribution		11 424	15 509	25 656	30 548	28 452	28 452	30 008	31 450	32 961
Electricity Generation										
Water		21 011	21 716	26 188	30 278	31 099	31 099	29 346	29 313	30 959
Water Distribution		21 011	21 716	26 188	30 278	31 099	31 099	29 346	29 313	30 959
Water Storage										
Waste water management		6 700	9 215	11 144	13 149	14 455	14 455	15 275	16 039	16 841
Sewerage		6 700	9 215	11 144	13 149	14 455	14 455	15 275	16 039	16 841
Storm Water Management										
Public Toilets										
Waste management		5 929	9 456	11 605	15 557	15 295	15 295	16 299	17 114	17 970
Solid Waste		5 929	9 456	11 605	15 557	15 295	15 295	16 299	17 114	17 970
Other		-	-	-	-	267	267	500	525	2 314
Air Transport										
Abattoirs										
Tourism								500	525	551
Forestry										
Markets				-	-	267	267			1 763
Total Revenue - Standard	2	158 304	165 919	217 289	203 633	214 759	214 759	199 639	206 176	216 246

Expenditure - Standard										
Municipal governance and administration		98 720	99 384	56 198	74 127	133 313	133 313	57 550	59 447	62 419
Executive and council		13 483	14 099	16 305	15 407	16 308	16 308	18 389	19 308	20 274
Mayor and Council		6 462	7 980	8 061	8 419	7 524	7 524	8 189	8 598	9 028
Municipal Manager		7 021	6 119	8 244	6 988	8 784	8 784	10 200	10 710	11 246
Budget and treasury office		77 751	75 460	26 249	35 474	103 927	103 927	26 711	27 066	28 419
Corporate services		7 486	9 825	13 644	23 246	13 079	13 079	12 450	13 073	13 726
Human Resources			1 350	-	315	213	213	2 760	2 898	3 043
Information Technology			250	-		-	-			
Property Services			350	-	4 360	2 428	2 428			
Other Admin		7 486	7 875	13 644	18 571	10 438	10 438	9 690	10 175	10 683
Community and public safety		8 475	12 362	16 289	6 810	12 451	12 451	15 152	15 910	16 705
Community and social services		5 918	9 661	13 355	3 372	9 722	9 722	10 336	10 853	11 395
Libraries and Archives		30	1 150	1 234		-	-	856	899	944
Museums & Art Galleries etc						-	-			
Community halls and Facilities						-	-			
Cemeteries & Crematoriums		5 480	3 981	5 721	650	4 868	4 868	2 520	2 646	2 778
Child Care						-	-			
Aged Care						-	-			
Other Community		260	4 530	6 162	2 122	4 526	4 526	6 960	7 308	7 673
Other Social		148		238	600	328	328			
Sport and recreation		995	356	214				1 382	1 451	1 524
Public safety		1 562	2 346	2 719	3 438	2 729	2 729	2 784	2 923	3 069
Police		1 562	2 346	2 719	3 438	2 729	2 729	1 856	1 949	2 046
Fire								928	974	1 023
Civil Defence										
Street Lighting										
Other										
Housing								650	683	717
Health		-	-	-	-	-	-	-	-	-
Clinics										
Ambulance										
Other										
Economic and environmental services		6 154	38 481	48 290	41 867	11 356	11 356	34 787	42 823	48 995
Planning and development		1 079	1 639	452	12 567	5 430	5 430	1 400	1 470	1 544
Economic Development/Planning		1 079	1 639	452	9 925	3 849	3 849	650	683	717
Town Planning/Building			-	-	2 642	1 582	1 582	750	788	827
Licensing & Regulation										
Road transport		5 075	36 841	47 838	29 300	5 926	5 926	33 387	41 353	47 451
Roads		5 075	36 841	47 838	29 300	5 926	5 926	33 387	41 353	47 451
Public Buses										
Parking Garages										
Vehicle Licensing and Testing										
Other										
Environmental protection		-	-	-	-	-	-	-	-	-
Pollution Control										
Biodiversity & Landscape										
Other										
Trading services		34 206	53 796	100 990	69 825	85 244	85 244	98 990	110 237	115 745
Electricity		17 641	21 825	30 425	29 898	43 402	43 402	48 131	50 538	53 064
Electricity Distribution		17 641	21 825	30 425	29 898	43 402	43 402	48 131	50 538	53 064
Electricity Generation										
Water		450	9 048	36 558	17 321	19 517	19 517	18 949	26 193	27 500
Water Distribution		450	9 048	36 558	17 321	19 517	19 517	18 949	26 193	27 500
Water Storage										
Waste water management		9 011	12 362	23 479	14 435	11 824	11 824	18 145	19 052	20 005
Sewerage		9 011	12 362	23 479	14 435	11 824	11 824	18 145	19 052	20 005
Storm Water Management										
Public Toilets										
Waste management		7 104	10 562	10 528	8 171	10 501	10 501	13 765	14 453	15 176
Solid Waste		7 104	10 562	10 528	8 171	10 501	10 501	13 765	14 453	15 176
Other		23 259	15 734	-	-	-	-	500	1 275	551
Air Transport				-						
Abattoirs										
Tourism								500	1 275	551
Forestry										
Markets		23 259	15 734							
Total Expenditure - Standard	3	170 814	219 757	221 766	192 628	242 365	242 365	206 979	229 691	244 415
Surplus/(Deficit) for the year		(12 509)	(53 838)	(4 477)	11 005	(27 606)	(27 606)	(7 340)	(23 515)	(28 169)

FS193 Nketoana - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Revenue by Vote	1									
Vote 1 - COUNCIL AND EXECUTIVE		-	-	-	-	-	-	21 871	22 965	24 113
Vote 2 - FINANCE AND ADMIN		112 724	109 584	142 176	107 205	124 655	124 655	47 501	52 376	57 495
Vote 3 - COMMUNITY SERVICES		517	439	520	6 896	802	802	13 120	13 776	14 465
Vote 4 - WASTE MANAGEMENT		5 929	9 456	11 605	15 557	15 295	15 295	13 765	14 453	15 176
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	2 000	2 100	2 205
Vote 6 - ROADS AND TRANSPORT		-	-	-	-	-	-	38 001	33 955	32 916
Vote 7 - WATER		21 011	21 716	26 188	30 278	31 099	31 099	24 086	25 290	26 555
Vote 8 - ELECTRICITY		11 424	15 509	25 656	30 548	28 452	28 452	25 287	26 551	27 879
Vote 9 - WASTE WATER		6 700	9 215	11 144	13 149	14 455	14 455	12 708	13 343	14 011
Vote 10 - HOUSING		-	-	-	-	-	-	1 300	1 365	1 433
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Revenue by Vote	2	158 304	165 919	217 289	203 633	214 758	214 758	199 639	206 175	216 247
Expenditure by Vote to be appropriated	1									
Vote 1 - COUNCIL AND EXECUTIVE		13 483	14 099	16 305	15 407	16 308	16 308	18 389	19 308	20 274
Vote 2 - FINANCE AND ADMIN		85 237	85 285	39 893	58 720	117 006	117 006	32 450	40 139	42 145
Vote 3 - COMMUNITY SERVICES		8 215	12 362	16 289	6 810	12 451	12 451	14 502	15 227	15 988
Vote 4 - WASTE MANAGEMENT		7 104	10 562	10 528	8 171	10 501	10 501	13 765	14 453	15 176
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		1 079	1 639	452	12 567	5 430	5 430	1 250	1 313	1 378
Vote 6 - ROADS AND TRANSPORT		16 462	52 576	47 838	29 300	5 926	5 926	40 098	42 103	47 451
Vote 7 - WATER		9 735	9 048	36 558	17 321	19 517	19 517	18 949	26 193	27 500
Vote 8 - ELECTRICITY		17 641	21 825	30 425	29 898	43 402	43 402	48 131	50 538	53 064
Vote 9 - WASTE WATER		11 858	12 362	23 479	14 435	11 824	11 824	18 145	19 052	20 005
Vote 10 - HOUSING		-	-	-	-	-	-	1 300	1 365	1 433
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-
Total Expenditure by Vote	2	170 814	219 757	221 766	192 628	242 365	242 365	206 979	229 691	244 415
Surplus/(Deficit) for the year	2	(12 510)	(53 838)	(4 477)	11 005	(27 607)	(27 607)	(7 340)	(23 516)	(28 169)

FS193 Nketoana - Table A3 Consolidated Budgeted Financial Performance (revenue and expenditure by municipal vote)A

Vote Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote	1									
Vote 1 - COUNCIL AND EXECUTIVE		-	-	-	-	-	-	21 871	22 965	24 113
1.1 - MAYOR								2 282	2 396	2 516
1.2 - SPEAKER								5 907	6 202	6 512
1.3 - MUNICIPAL MANAGER								13 682	14 366	15 084
1.4 - IDP AND PMS								-	-	-
1.5 - INTERNAL AUDIT								-	-	-
1.6 - SPECIAL PROGRAMMES								-	-	-
1.7 -								-	-	-
Vote 2 - FINANCE AND ADMIN		112 724	109 584	142 176	107 205	124 655	124 655	47 501	52 376	57 495
2.8 - DIRECTOR CORPORATE		2 158	4 283	20 829	14 198	466	466	3 200	3 360	3 528
2.2 - RECORDS MANAGEMENT								2 400	2 520	2 646
2.3 - LEGAL SERVICES								3 000	3 150	3 308
2.4 - ADMINISTRATION								1 090	1 145	1 202
2.1 - HUMAN RESOURCES								2 760	2 898	3 043
2.7 - CFO								3 200	3 360	3 528
2.6 - SUPPLY CHAIN MANAGEMENT		110 565	105 300	121 347	93 007	124 189	124 189	1 200	1 260	1 323
2.5 - REVENUE MANAGEMENT								4 878	5 122	5 378
2.9 - BUDGET AND TREASURY								23 973	27 672	31 555
2.10 - EXPENDITURE								1 800	1 890	1 985
Vote 3 - COMMUNITY SERVICES		517	439	520	6 896	802	802	13 120	13 776	14 465
3.1 - CEMETRY		517	238	324	3 448	-	-	2 520	2 646	2 778
3.2 - PARKS		-	202	196		435	435	2 520	2 646	2 778
3.3 - DIRECTOR		-		-	3 448			4 440	4 662	4 895
3.4 - TRAFFIC SERVICES						101	101	1 856	1 949	2 046
3.5 - SPORTS AND RECREATION						267	267			
3.6 - FIRE SERVICES								928	974	1 023
3.7 - LIBRARIES								856	899	944
3.8 -										
Vote 4 - WASTE MANAGEMENT		5 929	9 456	11 605	15 557	15 295	15 295	13 765	14 453	15 176
4.1 - WASTE COLLECTION		5 929	9 456	11 605	15 557	15 295	15 295	13 765	14 453	15 176
4.2 - SOLID WASTE DISPOSAL								-	-	-
4.3 -										
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	2 000	2 100	2 205
5.1 - SMME HUB		-	-	-	-			750	788	827
5.2 - TOURISM								500	525	551
5.3 - ECONOMIC DEVELOPMENT								750	788	827
5.4 -										
Vote 6 - ROADS AND TRANSPORT		-	-	-	-	-	-	38 001	33 955	32 916
6.1 - ROADS								25 618	20 953	19 264
6.2 - STORM WATER								7 743	8 130	8 537
6.3 - DIRECTOR								4 640	4 872	5 116
6.4 - OTHER/AIR TRANSPORT										

Vote 7 - WATER	21 011	21 716	26 188	30 278	31 099	31 099	24 086	25 290	26 555
7.1 - WTW REITZ	21 011	21 716	26 188	30 278	31 099	31 099	24 086	25 290	26 555
7.2 - WTW MAMAFUBEDU								-	-
7.3 - WTW LINDLEY								-	-
7.4 - WTW ARLINGTON								-	-
7.5 - WATER NETWORKS REITZ								-	-
7.6 - WATER NETWORKS MAMAFUBEDU								-	-
7.7 - WATER NETWORKS LINDLEY								-	-
7.8 - WATER NETWORKS ARLINGTON								-	-
7.9 - GENERAL WATER WORKS								-	-
7.10 -									
Vote 8 - ELECTRICITY	11 424	15 509	25 656	30 548	28 452	28 452	25 287	26 551	27 879
8.1 - REITZ ELECTRICITY	11 424	15 509	25 656	30 548	28 452	28 452	25 287	26 551	27 879
8.2 - MAMAFUBEDU ELECTRICITY								-	-
8.3 - LINDLEY ELECTRICITY								-	-
8.4 - GENERAL ELECTRICITY WORKS								-	-
8.5 -									
Vote 9 - WASTE WATER	6 700	9 215	11 144	13 149	14 455	14 455	12 708	13 343	14 011
9.1 - WWTW REITZ	6 700	9 215	11 144	13 149	14 455	14 455	12 708	13 343	14 011
9.2 - NETWORKS REITZ								-	-
9.3 - NETWORKS MAMAFUBEDU								-	-
9.4 - WWTW MAMAFUBEDU								-	-
9.5 - WWTW LINDLEY								-	-
9.6 - NETWORKS LINDLEY								-	-
9.7 - WWTW ARLINGTON								-	-
9.8 - NETWORKS ARLINGTON								-	-
Vote 10 - HOUSING	-	-	-	-	-	-	1 300	1 365	1 433
10.1 - URBAN PLANNING							650	683	717
10.2 - HOUSING							650	683	717
Total Revenue by Vote	2	158 304	165 919	217 289	203 633	214 758	199 639	206 175	216 247
Expenditure by Vote	1								
Vote 1 - COUNCIL AND EXECUTIVE	13 483	14 099	16 305	15 407	16 308	16 308	18 389	19 308	20 274
1.1 - MAYOR	6 462	1 425	2 464	2 849	2 112	2 112	2 282	2 396	2 516
1.2 - SPEAKER		6 555	5 597	5 570	5 413	5 413	5 907	6 202	6 512
1.3 - MUNICIPAL MANAGER	7 021	6 119	8 244	6 988	8 784	8 784	5 700	5 985	6 284
1.4 - IDP AND PMS		-	-				1 500	1 575	1 654
1.5 - INTERNAL AUDIT							1 500	1 575	1 654
1.6 - SPECIAL PROGRAMMES							1 500	1 575	1 654
1.7 -								-	-
Vote 2 - FINANCE AND ADMIN	85 237	85 285	39 893	58 720	117 006	117 006	32 450	40 139	42 145
2.8 - DIRECTOR CORPORATE	7 486	9 825	13 644	23 246	13 079	13 079	3 200	3 360	3 528
2.2 - RECORDS MANAGEMENT							2 400	2 520	2 646
2.3 - LEGAL SERVICES							3 000	3 150	3 308
2.4 - ADMINISTRATION							1 090	1 145	1 202
2.1 - HUMAN RESOURCES							2 760	2 898	3 043
2.7 - CFO	77 751	75 460	26 249	35 474	103 927	103 927	3 200	3 360	3 528
2.6 - SUPPLY CHAIN MANAGEMENT							1 200	1 260	1 323
2.5 - REVENUE MANAGEMENT							12 000	18 666	19 599
2.9 - BUDGET AND TREASURY							1 800	1 890	1 985
2.10 - EXPENDITURE							1 800	1 890	1 985
Vote 3 - COMMUNITY SERVICES	8 215	12 362	16 289	6 810	12 451	12 451	14 502	15 227	15 988
3.1 - CEMETRY		3 981	6 162	2 122	4 526	4 526	2 520	2 646	2 778
3.2 - PARKS	1 562	1 150	2 719	3 438	2 729	2 729	2 520	2 646	2 778
3.3 - DIRECTOR	5 480	4 530	5 721	650	4 868	4 868	4 440	4 662	4 895
3.4 - TRAFFIC SERVICES	30	2 346	1 234	-			1 856	1 949	2 046
3.5 - SPORTS AND RECREATION	995	356	214				1 382	1 451	1 524
3.6 - FIRE SERVICES	148		238	600	328	328	928	974	1 023
3.7 - LIBRARIES							856	899	944
3.8 -								-	-

Vote 4 - WASTE MANAGEMENT		7 104	10 562	10 528	8 171	10 501	10 501	13 765	14 453	15 176
4.1 - WASTE COLLECTION		7 104	10 562	10 528	8 171	10 501	10 501	13 765	14 453	15 176
4.2 - SOLID WASTE DISPOSAL									-	-
4.3 -									-	-
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		1 079	1 639	452	12 567	5 430	5 430	1 250	1 313	1 378
5.1 - SMME HUB		1 079	1 639	452	2 642	1 582	1 582	-	-	-
5.2 - TOURISM					9 925	3 849	3 849	500	525	551
5.3 - ECONOMIC DEVELOPMENT								750	788	827
5.4 -									-	-
Vote 6 - ROADS AND TRANSPORT		16 462	52 576	47 838	29 300	5 926	5 926	40 098	42 103	47 451
6.1 - ROADS		16 462	36 841	47 838	29 300	5 926	5 926	27 715	29 101	33 799
6.2 - STORM WATER								7 743	8 130	8 537
6.3 - DIRECTOR								4 640	4 872	5 116
6.4 - OTHER/AIR TRANSPORT			15 734							
Vote 7 - WATER		9 735	9 048	36 558	17 321	19 517	19 517	18 949	26 193	27 500
7.1 - WTW REITZ		9 735	9 048	36 558	17 321	19 517	19 517	3 347	3 514	3 690
7.2 - WTW MAMAFUBEDU								3 347	3 514	3 690
7.3 - WTW LINDLEY								2 231	2 343	2 460
7.4 - WTW ARLINGTON								1 116	1 172	1 230
7.5 - WATER NETWORKS REITZ								3 329	3 495	3 670
7.6 - WATER NETWORKS MAMAFUBEDU								1 116	1 172	1 230
7.7 - WATER NETWORKS LINDLEY								3 347	3 514	3 690
7.8 - WATER NETWORKS ARLINGTON								1 116	1 172	1 230
7.9 - GENERAL WATER WORKS									6 297	6 609
7.10 -										
Vote 8 - ELECTRICITY		17 641	21 825	30 425	29 898	43 402	43 402	48 131	50 538	53 064
8.1 - REITZ ELECTRICITY		17 641	21 825	30 425	29 898	43 402	43 402	28 879	30 323	31 839
8.2 - MAMAFUBEDU ELECTRICITY								4 813	5 054	5 306
8.3 - LINDLEY ELECTRICITY								9 626	10 107	10 613
8.4 - GENERAL ELECTRICITY WORKS								4 813	5 054	5 306
8.5 -									-	-
Vote 9 - WASTE WATER		11 858	12 362	23 479	14 435	11 824	11 824	18 145	19 052	20 005
9.1 - WWTW REITZ		11 858	12 362	23 479	14 435	11 824	11 824	6 500	6 825	7 166
9.2 - NETWORKS REITZ								1 600	1 680	1 764
9.3 - NETWORKS MAMAFUBEDU								1 345	1 412	1 483
9.4 - WWTW MAMAFUBEDU								4 500	4 725	4 961
9.5 - WWTW LINDLEY								2 450	2 573	2 701
9.6 - NETWORKS LINDLEY								1 500	1 575	1 654
9.7 - WWTW ARLINGTON								250	263	276
9.8 - NETWORKS ARLINGTON									-	-
Vote 10 - HOUSING		-	-	-	-	-	-	1 300	1 365	1 433
10.1 - URBAN PLANNING								650	683	717
10.2 - HOUSING								650	683	717
Total Expenditure by Vote	2	170 814	219 757	221 766	192 628	242 365	242 365	206 979	229 691	244 415
Surplus/(Deficit) for the year	2	(12 510)	(53 838)	(4 477)	11 005	(27 607)	(27 607)	(7 340)	(23 516)	(28 169)

FS193 Nketoana - Table A4 Consolidated Budgeted Financial Performance (revenue and expenditure)											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand	1										
Revenue By Source											
Property rates	2	15 761	10 682	11 008	13 636	16 176	16 176	16 176	18 602	22 035	25 635
Property rates - penalties & collection charges									500	525	551
Service charges - electricity revenue	2	11 424	15 509	25 656	30 548	23 858	23 858	23 858	30 008	31 450	32 961
Service charges - water revenue	2	21 011	21 716	26 188	30 278	31 099	31 099	31 099	29 346	29 313	30 957
Service charges - sanitation revenue	2	6 700	9 215	11 144	13 149	14 455	14 455	14 455	15 275	16 039	16 841
Service charges - refuse revenue	2	5 929	9 456	11 605	15 557	15 295	15 295	15 295	16 299	17 114	17 970
Service charges - other		–	–	–	–	–	–	–			
Rental of facilities and equipment		517	238	324	557	702	702	702	500	525	551
Interest earned - external investments		1 565	1 273	963	1 946	1 351	1 351	1 351	1 389	1 458	1 531
Interest earned - outstanding debtors		7 792	8 262	15 529	13 211	16 373	16 373	16 373	2 000	2 100	2 205
Dividends received		–	–	–	–	–	–	–	–	–	–
Fines		153	202	196	215	101	101	101	1 500	1 575	1 654
Licences and permits											
Agency services											
Transfers recognised - operational		60 498	64 958	70 614	81 223	81 223	81 223	81 223	81 559	81 406	82 621
Other revenue	2	5 778	4 325	20 837	3 313	14 125	14 125	14 125	2 511	2 637	2 769
Gains on disposal of PPE									150		
Total Revenue (excluding capital transfers and contributions)		137 128	145 835	194 064	203 633	214 757	214 757	214 757	199 639	206 176	216 246
Expenditure By Type											
Employee related costs	2	37 500	38 540	46 121	52 629	52 629	52 629	52 629	53 446	56 119	58 925
Remuneration of councillors		4 152	4 681	4 827	5 080	5 080	5 080	5 080	5 385	5 655	5 937
Debt impairment	3	2 504	50 594	43 156	10 000	40 000	40 000	40 000	2 000	10 500	11 025
Depreciation & asset impairment	2	61 484	61 271	63 963	61 168	63 168	63 168	63 168	67 517	72 836	78 645
Finance charges		1 049	1 018	1 419	1 080	1 080	1 080	1 080	1 080	1 080	1 080
Bulk purchases	2	13 158	19 532	17 391	23 037	33 045	33 045	33 045	33 830	36 526	39 438
Other materials	8	7 463	11 330	10 511	–	–	–	–			
Contracted services		–	–	–	9 227	10 627	10 627	10 627	9 698	10 183	9 589
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	42 425	32 626	34 349	30 407	36 736	36 736	36 736	34 024	36 793	39 775
Loss on disposal of PPE		1 078	167	(120)	–	–	–	–			
Total Expenditure		170 813	219 758	221 617	192 628	242 365	242 365	242 365	206 979	229 691	244 415
Surplus/(Deficit)		(33 685)	(73 922)	(27 553)	11 005	(27 608)	(27 608)	(27 608)	(7 340)	(23 515)	(28 169)
Transfers recognised - capital		21 176	20 083	23 076	34 018	42 018	42 018	42 018	46 297	42 572	46 338
Contributions recognised - capital	6	–	–	–	–	–	–	–	5 000	–	–
Contributed assets											
Surplus/(Deficit) after capital transfers & contributions		(12 509)	(53 839)	(4 477)	45 023	14 410	14 410	14 410	43 957	19 057	18 169
Taxation											
Surplus/(Deficit) after taxation		(12 509)	(53 839)	(4 477)	45 023	14 410	14 410	14 410	43 957	19 057	18 169
Attributable to minorities											
Surplus/(Deficit) attributable to municipality		(12 509)	(53 839)	(4 477)	45 023	14 410	14 410	14 410	43 957	19 057	18 169
Share of surplus/ (deficit) of associate	7										
Surplus/(Deficit) for the year		(12 509)	(53 839)	(4 477)	45 023	14 410	14 410	14 410	43 957	19 057	18 169

FS193 Nketoana - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Vote 1 - COUNCIL AND EXECUTIVE		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		-	-	-	-	-	-	-	-	-	-
Vote 3 - COMMUNITY SERVICES		-	-	-	-	-	-	-	-	-	-
Vote 4 - WASTE MANAGEMENT		-	-	-	-	-	-	-	-	-	-
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS AND TRANSPORT		-	-	-	-	-	-	-	-	-	-
Vote 7 - WATER		-	-	-	-	-	-	-	-	-	-
Vote 8 - ELECTRICITY		-	-	-	-	-	-	-	-	-	-
Vote 9 - WASTE WATER		-	-	-	-	-	-	-	-	-	-
Vote 10 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	-	-	-
Single-year expenditure to be appropriated	2										
Vote 1 - COUNCIL AND EXECUTIVE		-	-	-	-	-	-	-	-	-	-
Vote 2 - FINANCE AND ADMIN		-	3 215	1 640	900	650	650	650	700	-	-
Vote 3 - COMMUNITY SERVICES		9 885	3 794	-	-	3 783	3 783	3 783	8 300	4 772	11 000
Vote 4 - WASTE MANAGEMENT		-	-	6 389	6 036	7 806	7 806	7 806	4 117	3 500	-
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
Vote 6 - ROADS AND TRANSPORT		39 139	21 053	-	6 680	9 283	9 283	9 283	9 911	15 576	1 558
Vote 7 - WATER		11 691	4 300	4 190	28 047	22 426	22 426	22 426	29 471	17 500	22 500
Vote 8 - ELECTRICITY		3 300	5 250	1 905	3 550	4 900	4 900	4 900	10 115	6 341	4 580
Vote 9 - WASTE WATER		-	4 100	9 860	12 194	3 200	3 200	3 200	6 082	4 896	12 990
Vote 10 - HOUSING		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		64 015	41 712	23 985	57 407	52 048	52 048	52 048	68 697	52 584	52 627
Total Capital Expenditure - Vote		64 015	41 712	23 985	57 407	52 048	52 048	52 048	68 697	52 584	52 627
Capital Expenditure - Standard											
<i>Governance and administration</i>		-	3 214	3 129	900	650	650	650	700	-	-
Executive and council		-	-	-	-	-	-	-	-	-	-
Budget and treasury office		-	2 100	1 579	900	650	650	650	700	-	-
Corporate services		-	1 114	1 550	-	-	-	-	-	-	-
<i>Community and public safety</i>		-	6 294	1 300	-	3 783	3 783	3 783	8 300	4 772	8 000
Community and social services		-	2 500	-	-	-	-	-	800	-	4 000
Sport and recreation		-	3 794	1 300	-	3 783	3 783	3 783	7 500	4 772	4 000
Public safety		-	-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		39 139	39 139	4 574	6 680	9 283	9 283	9 283	9 911	15 576	4 558
Planning and development		-	-	300	-	-	-	-	-	-	-
Road transport		39 139	39 139	2 974	6 680	9 283	9 283	9 283	9 911	15 576	1 558
Environmental protection		-	-	1 300	-	-	-	-	-	-	3 000
<i>Trading services</i>		14 991	14 991	37 423	49 828	38 332	38 332	38 332	49 786	32 237	40 069
Electricity		3 300	3 300	3 955	3 550	4 900	4 900	4 900	10 115	6 341	4 580
Water		11 691	11 691	15 234	28 047	22 426	22 426	22 426	29 471	17 500	22 500
Waste water management		-	-	7 622	12 194	3 200	3 200	3 200	6 082	4 896	12 990
Waste management		-	-	10 612	6 037	7 806	7 806	7 806	4 117	3 500	-
<i>Other</i>		7 385	-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard	3	61 515	63 638	46 426	57 408	52 048	52 048	52 048	68 697	52 584	52 627
Funded by:											
National Government		40 139	17 945	27 745	45 545	42 018	40 098	42 018	51 297	42 572	46 338
Provincial Government		-	-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	40 139	17 945	27 745	45 545	42 018	40 098	42 018	51 297	42 572	46 338
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-	-
Internally generated funds		21 376	-	18 681	11 863	10 030	11 950	10 030	17 400	10 012	6 289
Total Capital Funding	7	61 515	17 945	46 426	57 408	52 048	52 048	52 048	68 697	52 584	52 627

FS193 Nketoana - Table A5 Consolidated Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Capital expenditure - Municipal Vote	2										
Single-year expenditure appropriation											
Vote 1 - COUNCIL AND EXECUTIVE		-	-	-	-	-	-	-	-	-	-
1.1 - MAYOR											
1.2 - SPEAKER											
1.3 - MUNICIPAL MANAGER											
1.4 - IDP AND PMS											
1.5 - INTERNAL AUDIT											
1.6 - SPECIAL PROGRAMMES											
1.7 -											
Vote 2 - FINANCE AND ADMIN		-	3 215	1 640	900	650	650	650	700	-	-
2.8 - DIRECTOR CORPORATE			1 115		250	-	-	-			
2.2 - RECORDS MANAGEMENT											
2.3 - LEGAL SERVICES											
2.4 - ADMINISTRATION											
2.1 - HUMAN RESOURCES											
2.7 - CFO								0	700		
2.6 - SUPPLY CHAIN MANAGEMENT			2 100	1 640	650	650	650	650			
2.5 - REVENUE MANAGEMENT											
2.9 - BUDGET AND TREASURY											
2.10 - EXPENDITURE											
Vote 3 - COMMUNITY SERVICES		9 885	3 794	-	-	3 783	3 783	3 783	8 300	4 772	11 000
3.1 - CEMETRY											4 000
3.2 - PARKS		2 500							800		3 000
3.3 - DIRECTOR		7 385									
3.4 - TRAFFIC SERVICES											
3.5 - SPORTS AND RECREATION			3 794		-	3 783	3 783	3 783	7 500	4 772	4 000
3.6 - FIRE SERVICES											
3.7 - LIBRARIES											
3.8 -											
Vote 4 - WASTE MANAGEMENT		-	-	6 389	6 036	7 806	7 806	7 806	4 117	3 500	-
4.1 - WASTE COLLECTION				6 389	6 036	7 806	7 806	7 806			
4.2 - SOLID WASTE DISPOSAL									4 117	3 500	
4.3 -											
Vote 5 - LOCAL ECONOMIC DEVELOPMENT		-	-	-	-	-	-	-	-	-	-
5.1 - SMME HUB											
5.2 - TOURISM											
5.3 - ECONOMIC DEVELOPMENT											
5.4 -											
Vote 6 - ROADS AND TRANSPORT		39 139	21 053	-	6 680	9 283	9 283	9 283	9 911	15 576	1 558
6.1 - ROADS		39 139	21 053		6 680	9 283	9 283	9 283	9 911	15 576	1 558
6.2 - STORM WATER											
6.3 - DIRECTOR											
6.4 - OTHER/AIR TRANSPORT											

Vote 7 - WATER	11 691	4 300	4 190	28 047	22 426	22 426	22 426	29 471	17 500	22 500
7.1 - WTW REITZ								3 800		
7.2 - WTW MAMAFUBEDU										
7.3 - WTW LINDLEY								12 171		
7.4 - WTW ARLINGTON										
7.5 - WATER NETWORKS REITZ								10 000	16 000	11 000
7.6 - WATER NETWORKS MAMAFUBEDU										10 000
7.7 - WATER NETWORKS LINDLEY										
7.8 - WATER NETWORKS ARLINGTON										
7.9 - GENERAL WATER WORKS	11 691	4 300	4 190	28 047	22 426	22 426	22 426	3 500	1 500	1 500
7.10 -										
Vote 8 - ELECTRICITY	3 300	5 250	1 905	3 550	4 900	4 900	4 900	10 115	6 341	4 580
8.1 - REITZ ELECTRICITY								1 530	1 614	1 703
8.2 - MAMAFUBEDU ELECTRICITY								1 192	1 258	1 327
8.3 - LINDLEY ELECTRICITY								7 393	3 469	1 550
8.4 - GENERAL ELECTRICITY WORKS	3 300	5 250	1 905	3 550	4 900	4 900	4 900			
8.5 -										
Vote 9 - WASTE WATER	-	4 100	9 860	12 194	3 200	3 200	3 200	6 082	4 896	12 990
9.1 - WWTW REITZ		4 100	9 860	12 194	3 200	3 200	3 200	5 600		-
9.2 - NETWORKS REITZ								482	4 896	490
9.3 - NETWORKS MAMAFUBEDU										
9.4 - WWTW MAMAFUBEDU										
9.5 - WWTW LINDLEY										
9.6 - NETWORKS LINDLEY										
9.7 - WWTW ARLINGTON										
9.8 - NETWORKS ARLINGTON										12 500
Capital single-year expenditure sub-total	64 015	41 712	23 985	57 407	52 048	52 048	52 048	68 697	52 584	52 627
Total Capital Expenditure	64 015	41 712	23 985	57 407	52 048	52 048	52 048	68 697	52 584	52 627

FS193 Nketoana - Table A6 Consolidated Budgeted Financial Position

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
ASSETS												
Current assets												
Cash												
Call investment deposits		1	14 881	10 158	17 128	4 351	4 351	4 351	4 351	47 923	50 319	52 835
Consumer debtors		1	48 551	41 863	60 046	47 699	47 699	47 699	47 699	154 328	162 045	170 147
Other debtors			4 047	4 399	7 562							
Current portion of long-term receivables												
Inventory		2	483	270	212							
Total current assets			67 962	56 690	84 947	52 050	52 050	52 050	52 050	202 251	212 364	222 982
Non current assets												
Long-term receivables			3 313									
Investments			3 452	3 651	3 828							
Investment property			3 313	3 195	3 077							
Investment in Associate												
Property, plant and equipment		3	724 646	654 882	625 267	1 132 006	1 130 006	1 130 006	1 130 006	1 186 506	1 245 832	1 308 123
Agricultural			68									
Biological			68	68	11							
Intangible			202	119	718							
Other non-current assets												
Total non current assets			735 061	661 915	632 901	1 132 006	1 130 006	1 130 006	1 130 006	1 186 506	1 245 832	1 308 123
TOTAL ASSETS			803 023	718 606	717 848	1 184 056	1 182 056	1 182 056	1 182 056	1 388 758	1 458 196	1 531 105
LIABILITIES												
Current liabilities												
Bank overdraft		1										
Borrowing		4	202	356	430	131	131	131	131	138	145	152
Consumer deposits				1 172	1 191							
Trade and other payables		4	23 943	30 956	37 334	33 825	33 825	33 825	33 825	35 516	37 292	39 157
Provisions												
Total current liabilities			24 145	32 485	38 955	33 957	33 957	33 957	33 957	35 654	37 437	39 309
Non current liabilities												
Borrowing			9 952	9 473	9 154	8 634	8 634	8 634	8 634	9 739	10 324	10 943
Provisions			-	10 033	10 456	-	-	-	-	10 456	10 979	11 528
Total non current liabilities			9 952	19 506	19 610	8 634	8 634	8 634	8 634	20 195	21 302	22 471
TOTAL LIABILITIES			34 097	51 991	58 565	42 591	42 591	42 591	42 591	55 850	58 739	61 780
NET ASSETS			5	768 926	666 615	659 283	1 141 465	1 139 465	1 139 465	1 332 908	1 399 456	1 469 326
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			768 926	666 615	659 283	1 141 465	1 139 465	1 139 465	1 139 465	1 332 908	1 399 456	1 469 326
Reserves		4	43 679	63 245	-	-	-	-	-	-	-	-
Minorities' interests												
TOTAL COMMUNITY WEALTH/EQUITY			5	812 605	729 860	659 283	1 141 465	1 139 465	1 139 465	1 332 908	1 399 456	1 469 326

FS193 Nketoana - Table A7 Consolidated Budgeted Cash Flows

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		31 066	35 351	43 963	103 940	103 940	103 940	103 940	113 296	124 909	131 154
Government - operating	1	75 242	85 041	93 690	81 223	81 223	81 223	81 223	81 559	81 406	82 621
Government - capital	1	23 814	20 059		42 018	42 018	42 018	42 018	46 297	42 572	46 338
Interest		1 627	1 315	963	1 946	1 351	1 351	1 351	2 201	2 311	2 427
Dividends				3 097							
Payments											
Suppliers and employees		(106 504)	(99 444)	(109 576)	(175 548)	(175 548)	(175 548)	(175 548)	(190 381)	(199 900)	(209 895)
Finance charges		(1 049)	(1 018)	(986)	(1 080)	(1 080)	(1 080)	(1 080)	(1 080)	(1 134)	(1 191)
Transfers and Grants	1										
NET CASH FROM/(USED) OPERATING ACTIVITIES		24 195	41 304	31 151	52 499	51 904	51 904	51 904	51 892	50 164	51 455
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		5 133	(367)	(23 339)							
Decrease (Increase) in non-current debtors										-	-
Decrease (increase) other non-current receivables		5 556	4 961							-	-
Decrease (increase) in non-current investments										-	-
Payments											
Capital assets		(37 814)	(29 712)	(757)	(57 408)	(52 048)	(52 048)	(52 048)	(62 840)	(60 684)	(49 627)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(27 125)	(25 118)	(24 096)	(57 408)	(52 048)	(52 048)	(52 048)	(62 840)	(60 684)	(49 627)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		1 464	(239)	(195)							
Borrowing long term/refinancing											
Increase (decrease) in consumer deposits		65	-							-	-
Payments											
Repayment of borrowing		(293)	(325)		(344)	(344)	(344)	(344)	(365)	(383)	(402)
NET CASH FROM/(USED) FINANCING ACTIVITIES		1 236	(563)	(195)	(344)	(344)	(344)	(344)	(365)	(383)	(402)
NET INCREASE/ (DECREASE) IN CASH HELD											
Cash/cash equivalents at the year begin:	2	(1 694)	15 623	6 861	(5 253)	(488)	(488)	(488)	(11 312)	(10 903)	1 426
Cash/cash equivalents at the year end:	2	(1 694)	13 930	20 790	20 790	15 537	15 049	15 537	15 049	3 737	(7 166)
	2	(1 694)	13 930	20 790	15 537	15 049	14 561	15 049	3 737	(7 166)	(5 740)

FS193 Nketoana - Table A8 Consolidated Cash backed reserves/accumulated surplus reconciliation

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash and investments available												
	Cash/cash equivalents at the year end	1	(1 694)	13 930	20 790	15 537	15 049	14 561	15 049	3 737	(7 166)	(5 740)
	Other current investments > 90 days		16 574	(3 772)	(3 662)	(11 186)	(10 698)	(10 210)	(10 698)	44 186	57 485	58 575
	Non current assets - Investments	1	3 452	3 651	3 828	–	–	–	–	–	–	–
Cash and investments available:			18 332	13 809	20 957	4 351	4 351	4 351	4 351	47 923	50 319	52 835
Application of cash and investments												
	Unspent conditional transfers		2 254	945	5 658	1 001	1 001	1 001	1 001	1 052	1 104	1 159
	Unspent borrowing		–	–	–	–	–	–	–	–	–	–
	Statutory requirements	2										
	Other working capital requirements	3	(12 046)	(3 817)	(4 107)	(22 325)	(18 676)	(18 676)	(18 676)	(130 258)	(143 381)	(147 137)
	Other provisions											
	Long term investments committed	4	–	–	–	–	–	–	–	–	–	–
	Reserves to be backed by cash/investments	5										
Total Application of cash and investments:			(9 792)	(2 872)	1 551	(21 323)	(17 674)	(17 674)	(17 674)	(129 207)	(142 277)	(145 978)
Surplus(shortfall)			28 124	16 681	19 406	25 674	22 025	22 025	22 025	177 130	192 597	198 813

References

1. Must reconcile with Budgeted Cash Flows
2. For example: VAT, taxation
3. Council approval for policy required - include sufficient working capital (e.g. allowing for a % of current debtors > 90 days as uncollectable)
4. For example: sinking fund requirements for borrowing
5. Council approval required for each reserve created and basis of cash backing of reserves

FS193 Nketoana - Table A9 Consolidated Asset Management

S 175 Nkeotiana - Table A7 Consolidated Asset Management										
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
CAPITAL EXPENDITURE										
<u>Total New Assets</u>	1	390 478	16 576	9 333	46 531	18 363	18 363	16 500	-	-
Infrastructure - Road transport		39 139	-	1 474	2 500	6 680	6 680	6 000	-	-
Infrastructure - Electricity		2 800	-	2 920	3 550	2 550	2 550	8 500	-	-
Infrastructure - Water		10 064	1 000	3 835	25 786	4 039	4 039	2 000	-	-
Infrastructure - Sanitation		338 475	8 191	1 104	7 500	4 694	4 694	-	-	-
Infrastructure - Other		-	-	-	5 822	400	400	-	-	-
Infrastructure		390 478	9 191	9 333	45 158	18 363	18 363	16 500	-	-
Community		-	2 300	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6	-	5 085	-	1 373	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
<u>Total Renewal of Existing Assets</u>	2	59 778	61 024	38 232	11 200	11 200	11 200	14 000	-	-
Infrastructure - Road transport		42 361	43 554	-	-	-	-	-	-	-
Infrastructure - Electricity		940	978	-	-	-	-	-	-	-
Infrastructure - Water		3 973	3 985	10 568	-	-	-	14 000	-	-
Infrastructure - Sanitation		6 889	6 889	-	-	-	-	-	-	-
Infrastructure - Other		-	-	10 764	-	-	-	-	-	-
Infrastructure		54 163	55 407	27 332	-	-	-	14 000	-	-
Community		189	190	800	11 200	11 200	11 200	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		118	118	-	-	-	-	-	-	-
Other assets	6	5 280	5 284	16 100	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		28	25	-	-	-	-	-	-	-
<u>Total Capital Expenditure</u>	4	81 500	43 554	1 474	2 500	6 680	6 680	6 000	-	-
Infrastructure - Road transport		3 740	978	2 920	3 550	2 550	2 550	8 500	-	-
Infrastructure - Electricity		14 037	4 985	14 403	25 786	4 039	4 039	16 000	-	-
Infrastructure - Water		345 364	15 080	1 104	7 500	4 694	4 694	-	-	-
Infrastructure - Sanitation		-	-	10 764	5 822	400	400	-	-	-
Infrastructure - Other		444 641	64 598	30 665	45 158	18 363	18 363	30 500	-	-
Infrastructure		189	2 490	800	11 200	11 200	11 200	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		118	118	-	-	-	-	-	-	-
Other assets		5 280	10 369	16 100	1 373	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		28	25	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	450 256	77 600	47 565	57 731	29 563	29 563	30 500	-	-
ASSET REGISTER SUMMARY - PPE (WDV)										
Infrastructure - Road transport	5		582 542							
Infrastructure - Electricity			20 540							
Infrastructure - Water			77 971							
Infrastructure - Sanitation			141 354							
Infrastructure - Other										
Infrastructure		-	822 407	-	-	-	-	-	-	-
Community										
Heritage assets										
Investment properties		3 313	3 195	3 077	-	-	-	-	-	-
Other assets			301 835							
Agricultural Assets		68	-	-	-	-	-	-	-	-
Biological assets		68	68	11	-	-	-	-	-	-
Intangibles		202	119	718	-	-	-	-	-	-
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	3 650	1 127 623	3 806	-	-	-	-	-	-

EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		61 484	61 271	63 963	61 168	63 168	63 168	67 517	72 836	78 645
Repairs and Maintenance by Asset Class	3	7 523	9 022	8 780	9 633	9 633	9 633	11 680	12 264	10 628
Infrastructure - Road transport		2 249	4 350	3 100	3 900	3 900	3 900	3 000	3 150	3 308
Infrastructure - Electricity		1 291	974	500	2 180	2 180	2 180	1 750	1 838	1 929
Infrastructure - Water		893	880	2 580	500	500	500	1 000	1 050	1 103
Infrastructure - Sanitation		1 559	735	800	1 750	1 750	1 750	1 000	1 050	1 103
Infrastructure - Other		783	280	-	200	200	200	800	840	882
Infrastructure		6 775	7 219	6 980	8 530	8 530	8 530	7 550	7 928	8 324
Community		748	1 803	1 400	708	708	708	1 890	1 985	2 084
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets	6, 7	-	-	400	395	395	395	2 240	2 352	221
TOTAL EXPENDITURE OTHER ITEMS		69 007	70 293	72 743	70 801	72 801	72 801	79 197	85 100	89 273
<i>Renewal of Existing Assets as % of total capex</i>		13.3%	78.6%	80.4%	19.4%	37.9%	37.9%	45.9%	0.0%	0.0%
<i>Renewal of Existing Assets as % of deprecn"</i>		97.2%	99.6%	59.8%	18.3%	17.7%	17.7%	20.7%	0.0%	0.0%
<i>R&M as a % of PPE</i>		1.0%	1.4%	1.4%	0.9%	0.9%	0.9%	1.0%	1.0%	0.8%
<i>Renewal and R&M as a % of PPE</i>		1844.0%	6.0%	1235.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

References

1. Detail of new assets provided in Table SA34a
2. Detail of renewal of existing assets provided in Table SA34b
3. Detail of Repairs and Maintenance by Asset Class provided in Table SA34c
4. Must reconcile to total capital expenditure on Budgeted Capital Expenditure
5. Must reconcile to 'Budgeted Financial Position' (written down value)
6. Donated/contributed and assets funded by finance leases to be allocated to the respective category
7. Including repairs and maintenance to agricultural, biological and intangible assets

FS193 Nketoana - Table A10 Consolidated basic service delivery measurement

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Household service targets	1									
Water:										
Piped water inside dwelling				14 771				16 754	18 001	20 154
Piped water inside yard (but not in dwelling)				1 602				1 756	1 925	2 054
Using public tap (at least min.service level)	2									
Other water supply (at least min.service level)	4									
<i>Minimum Service Level and Above sub-total</i>		-	-	16 373	-	-	-	18 510	19 926	22 208
Using public tap (< min.service level)	3									
Other water supply (< min.service level)	4									
No water supply				946				854	545	415
<i>Below Minimum Service Level sub-total</i>		-	-	946	-	-	-	854	545	415
Total number of households	5	-	-	17 319	-	-	-	19 364	20 471	22 623
Sanitation/sewerage:										
Flush toilet (connected to sewerage)				11 217				13 542	14 752	15 789
Flush toilet (with septic tank)										
Chemical toilet										
Pit toilet (ventilated)				3 278						
Other toilet provisions (> min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	14 495	-	-	-	13 542	14 752	15 789
Bucket toilet				1 991						
Other toilet provisions (< min.service level)										
No toilet provisions				494				301	211	104
<i>Below Minimum Service Level sub-total</i>		-	-	2 485	-	-	-	301	211	104
Total number of households	5	-	-	16 980	-	-	-	13 843	14 963	15 893
Energy:										
Electricity (at least min.service level)										
Electricity - prepaid (min.service level)										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Electricity (< min.service level)										
Electricity - prepaid (< min. service level)										
Other energy sources										
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	-	-	-	-	-	-	-	-	-
Refuse:										
Removed at least once a week										
<i>Minimum Service Level and Above sub-total</i>		-	-	-	-	-	-	-	-	-
Removed less frequently than once a week										
Using communal refuse dump				3 771				3 645	3 245	2 987
Using own refuse dump										
Other rubbish disposal										
No rubbish disposal				682				586	458	212
<i>Below Minimum Service Level sub-total</i>		-	-	4 453	-	-	-	4 231	3 703	3 199
Total number of households	5	-	-	4 453	-	-	-	4 231	3 703	3 199
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)										
Sanitation (free minimum level service)										
Electricity/other energy (50kwh per household per month)										
Refuse (removed at least once a week)										
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)					2 222	2 222	2 222	2 333	2 449	2 572
Sanitation (free sanitation service)					1 986	1 986	1 986	2 085	2 189	2 299
Electricity/other energy (50kwh per household per month)					4 032	4 032	4 032	4 233	4 445	4 667
Refuse (removed once a week)					4 496	4 496	4 496	4 720	4 956	5 204
Total cost of FBS provided (minimum social pack)		-	-	-	12 735	12 735	12 735	13 372	14 040	14 742

FS193 Nketoana - Supporting Table SA1 Supporting detail to 'Budgeted Financial Performance'

FS 173 Nketoana - Supporting Table SA1 Supporting detail to Budgeted Financial Performance											
Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand											
REVENUE ITEMS:											
Property rates	6										
Total Property Rates		15 761	10 682	11 008	26 379	26 471	26 471	26 471	28 897	32 845	36 985
less Revenue Foregone					12 743	10 295	10 295	10 295	10 295	10 810	11 350
Net Property Rates		15 761	10 682	11 008	13 636	16 176	16 176	16 176	18 602	22 035	25 635
Service charges - electricity revenue	6										
Total Service charges - electricity revenue		11 424	15 509	25 656	32 845	28 452	28 452	28 452	31 928	33 525	35 202
less Revenue Foregone					2 297	4 594	4 594	4 594	1 920	2 075	2 241
Net Service charges - electricity revenue		11 424	15 509	25 656	30 548	23 858	23 858	23 858	30 008	31 450	32 961
Service charges - water revenue	6										
Total Service charges - water revenue		21 011	21 716	26 188	37 595	31 099	31 099	31 099	32 946	32 913	34 557
less Revenue Foregone					7 317				3 600	3 600	3 600
Net Service charges - water revenue		21 011	21 716	26 188	30 278	31 099	31 099	31 099	29 346	29 313	30 957
Service charges - sanitation revenue											
Total Service charges - sanitation revenue		6 700	9 215	11 144	13 149	14 455	14 455	14 455	15 275	16 039	16 841
less Revenue Foregone											
Net Service charges - sanitation revenue		6 700	9 215	11 144	13 149	14 455	14 455	14 455	15 275	16 039	16 841
Service charges - refuse revenue	6										
Total refuse removal revenue		5 929	9 456	11 605	15 557	15 295	15 295	15 295	16 299	17 114	17 970
Total landfill revenue									-	-	-
less Revenue Foregone											
Net Service charges - refuse revenue		5 929	9 456	11 605	15 557	15 295	15 295	15 295	16 299	17 114	17 970
Other Revenue by source											
Other income		5 778	4 325	2 042	3 313	14 125	14 125	14 125	2 511	2 637	2 769
Public contribution and donations				10 441							
Recoveries from bad debts provision				8 354							
Gain on disposals of PPE											
Total 'Other' Revenue	3										
	1	5 778	4 325	20 837	3 313	14 125	14 125	14 125	2 511	2 637	2 769
EXPENDITURE ITEMS:											
Employee related costs											
Basic Salaries and Wages	2	25 412	26 216	30 450	29 934	29 934	29 934	29 934	31 868	33 031	34 543
Pension and UIF Contributions		3 955	4 194	5 689	5 745	5 745	5 745	5 745	6 147	6 578	7 038
Medical Aid Contributions		1 853	1 066	1 863	1 621	1 621	1 621	1 621	1 735	1 856	1 986
Overtime		1 854	1 614	2 135	2 170	2 170	2 170	2 170	1 161	1 242	1 329
Performance Bonus		1 623	2 154	2 216	2 339	2 339	2 339	2 339	657	703	752
Motor Vehicle Allowance		1 231	1 098	1 529	3 482	3 482	3 482	3 482	3 726	3 987	4 166
Cellphone Allowance					475	475	475	475	508	544	582
Housing Allowances		115	172	153	155	155	155	155	166	177	190
Other benefits and allowances		1 458	2 026	2 086	6 708	6 708	6 708	6 708	7 178	7 680	7 996
Payments in lieu of leave									-	-	-
Long service awards									300	321	343
Post-retirement benefit obligations									-	-	-
sub-total	5	37 500	38 540	46 121	52 629	52 629	52 629	52 629	53 446	56 119	58 925
Less: Employees costs capitalised to PPE											
Total Employee related costs	1	37 500	38 540	46 121	52 629	52 629	52 629	52 629	53 446	56 119	58 925
Contributions recognised - capital											
Integrated National electrification Programme									5 000	-	-
Total Contributions recognised - capital		-	-	-	-	-	-	-	5 000	-	-
Depreciation & asset impairment											
Depreciation of Property, Plant & Equipment		61 484	61 271	63 963	61 168	63 168	63 168	63 168	67 517	72 836	78 645
Lease amortisation											
Capital asset impairment											
Depreciation resulting from revaluation of PPE	10										
Total Depreciation & asset impairment	1	61 484	61 271	63 963	61 168	63 168	63 168	63 168	67 517	72 836	78 645

Bulk purchases											
Electricity Bulk Purchases		12 881	18 398	17 304	23 037	33 045	33 045	33 045	33 730	36 421	39 328
Water Bulk Purchases		278	1 133	88					100	105	110
Total bulk purchases	1	13 158	19 532	17 391	23 037	33 045	33 045	33 045	33 830	36 526	39 438
Transfers and grants											
Cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Non-cash transfers and grants		–	–	–	–	–	–	–	–	–	–
Total transfers and grants	1	–	–	–	–	–	–	–	–	–	–
Contracted services											
List services provided by contract											
Security Services				2 640	2 640	2 640	2 640	2 640	2 640	2 772	2 911
Lease of Photocopy Machines				600	600	600	600	600	900	945	992
Lease of Telephone Systems				420	420	420	420	420	420	441	463
Valuation Services				2 200	2 200	2 200	2 200	2 200	500	525	551
Postal and Printing of Municipal Accounts				432	432	432	432	432	1 100	1 155	1 213
Monitoring of Arlams				600	600	600	600	600	100	105	110
Licensing of Software				540	540	540	540	540	700	735	772
Insurance Services				595	595	595	595	595	625	656	689
Cellphone Contracts									360	378	397
Compilation of Annual Financial Statement				1 200	1 200	1 200	1 200	1 200	800	840	
Lease of vehicle					1 400	1 400	1 400	1 400	1 553	1 631	1 491
									–	–	–
sub-total											
Allocations to organs of state:	1	–	–	–	9 227	10 627	10 627	10 627	9 698	10 183	9 589
Electricity											
Water											
Sanitation											
Other											
Total contracted services		–	–	–	9 227	10 627	10 627	10 627	9 698	10 183	9 589
Other Expenditure By Type											
Collection costs		–	20		3 000	3 000	3 000	3 000	7 500	7 875	8 269
Contributions to 'other' provisions		–	–		5 000	5 000	5 000	5 000		–	–
Consultant fees		6 908	6 933	6 222	1 933	3 000	3 000	3 000	5 000	5 250	5 513
Audit fees		1 152	1 716	3 386	3 500	3 500	3 500	3 500	3 800	3 990	4 190
General ex penses	3	24 089	12 826	12 014	–	–	–	–	–	–	–
Advertising		264	313	339	400	800	800	800	840	882	926
Municipal Services		207	36		2 594	2 594	2 594	2 594	2 724	2 860	3 003
Bank Charges		232	330	362	330	600	600	600	630	662	695
Consumables		842	400	302	700	1 842	1 842	1 842		–	–
Fuel and Oil		–	–		2 400	3 000	3 000	3 000	4 000	4 200	4 410
Printing and Stationary		2 919	2 656	3 363	900	1 000	1 000	1 000	1 050	1 103	1 158
Postage and Courier		908	822	1 184	650	1 200	1 200	1 200	600	630	662
Promotion		473	506	455	750	1 000	1 000	1 000	400	420	441
Membership Fees		166	528	626	650	1 000	1 000	1 000	1 050	1 103	1 158
Telephone and Fax		32	492	75					680	764	852
Skills Development		648	423	456	1 350	1 600	1 600	1 600	1 000	1 050	1 103
Leamerships		1 132	1 155	1 255	1 400	1 400	1 400	1 400	1 350	1 418	1 488
Protective Clothing		525	1 405	98	1 000	1 000	1 000	1 000		1 068	1 121
Transport Services		–	–		500	500	500	500	600	630	662
Events and Meetings		–	–	390	500	1 000	1 000	1 000	800	840	882
Rental of office equipment				2 039	1 200	1 200	1 200	1 200	1 000	1 000	1 000
Uniforms and overall		1 128	1 190	589	–	–	–	–	–	–	–
Legal Fees		621	499	1 195	–	–	–	–	–	–	1 143
Free Basic Charge		178	375	–	–	–	–	–	1 000	1 050	1 103
Legal Fees		–	–	–	1 650	2 500	2 500	2 500		–	–
Cleaning		–	–	–							
Total 'Other' Expenditure	1	42 425	32 626	34 349	30 407	36 736	36 736	36 736	34 024	36 793	39 775
Repairs and Maintenance											
	8										
Employee related costs									3 410	4 078	3 410
Other materials									5 000	5 000	3 948
Contracted Services									2 000	1 416	2 000
Other Expenditure		7 523	9 022	8 780	9 633	9 633	9 633		1 270	1 770	1 270
Total Repairs and Maintenance Expenditure	9	7 523	9 022	8 780	9 633	9 633	9 633	–	11 680	12 264	10 628

FS193 Nketoana - Supporting Table SA2 Consolidated Matrix Financial Performance Budget (revenue source/expenditure type & dept.)

Description	Ref	Vote 1 - COUNCIL AND EXECUTIVE	Vote 2 - FINANCE AND ADMIN	Vote 3 - COMMUNITY SERVICES	Vote 4 - WASTE MANAGEMENT	Vote 5 - LOCAL ECONOMIC DEVELOPMENT	Vote 6 - ROADS AND TRANSPORT	Vote 7 - WATER	Vote 8 - ELECTRICITY	Vote 9 - WASTE WATER	Vote 10 - HOUSING	Vote 11 - [NAME OF VOTE 11]	Vote 12 - [NAME OF VOTE 12]	Vote 13 - [NAME OF VOTE 13]	Vote 14 - [NAME OF VOTE 14]	Vote 15 - [NAME OF VOTE 15]	Total
R thousand	1																
Revenue By Source																	
Property rates			18 602														18 602
Property rates - penalties & collection charges			500														500
Service charges - electricity revenue								29 346	30 008								30 008
Service charges - water revenue										15 275							15 275
Service charges - sanitation revenue					16 299												16 299
Service charges - refuse revenue																	
Service charges - other																	-
Rental of facilities and equipment			500														500
Interest earned - external investments			1 389														1 389
Interest earned - outstanding debtors			2 000														2 000
Dividends received																	-
Fines				1 500													1 500
Licences and permits																	-
Agency services																	-
Other revenue				2 511													2 511
Transfers recognised - operational			81 559														81 559
Gains on disposal of PPE						150											150
Total Revenue (excluding capital transfers and contributions)		-	104 550	4 011	16 299	150	-	29 346	30 008	15 275	-	-	-	-	-	-	199 639
Expenditure By Type																	
Employee related costs			9 141	9 244	5 050	5 443	6 579	5 834	3 701	3 586	4 867						53 446
Remuneration of councillors		5 385															5 385
Debt impairment			2 000														2 000
Depreciation & asset impairment			9 305	712			44 884	4 515	2 015	6 085							67 516
Finance charges			1 080														1 080
Bulk purchases								100	33 730								33 830
Other materials																	-
Contracted services			9 698														9 698
Transfers and grants																	-
Other expenditure		9 400	15 044	1 965	2 300	1 550	1 745	2 020									34 024
Loss on disposal of PPE																	-
Total Expenditure		14 785	46 268	11 921	7 350	6 993	53 209	12 469	39 446	9 671	4 867	-	-	-	-	-	206 979
Surplus/(Deficit)		(14 785)	58 282	(7 910)	8 948	(6 843)	(53 209)	16 877	(9 438)	5 604	(4 867)	-	-	-	-	-	(7 340)
Transfers recognised - capital																	-
Contributions recognised - capital																	-
Contributed assets																	-
Surplus/(Deficit) after capital transfers & contributions		(14 785)	58 282	(7 910)	8 948	(6 843)	(53 209)	16 877	(9 438)	5 604	(4 867)	-	-	-	-	-	(7 340)

FS193 Nketoana - Supporting Table SA3 Supporting detail to 'Budgeted Financial Position'

Description		Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
ASSETS												
Call investment deposits												
Call deposits < 90 days			14 881	10 158	17 128	4 351	4 351	4 351	4 351	47 923	50 319	52 835
Other current investments > 90 days			–	–	–	–	–	–	–	–	–	–
Total Call investment deposits	2		14 881	10 158	17 128	4 351	4 351	4 351	4 351	47 923	50 319	52 835
Consumer debtors												
Consumer debtors			151 403	195 309	205 138	153 948	153 948	153 948	153 948	265 890	279 185	293 144
Less: Provision for debt impairment			(102 852)	(153 446)	(145 092)	(106 249)	(106 249)	(106 249)	(106 249)	(111 562)	(117 140)	(122 997)
Total Consumer debtors	2		48 551	41 863	60 046	47 699	47 699	47 699	47 699	154 328	162 045	170 147
Debt impairment provision												
Balance at the beginning of the year			100 398	102 852	153 446	119 925	119 925	119 925	119 925	125 921	132 218	138 828
Contributions to the provision			2 504	50 594	–	29 981	29 981	29 981	29 981	31 480	33 054	34 707
Bad debts written off			(50)	–	(8 354)	(29 294)	(29 294)	(29 294)	(29 294)	(30 759)	(32 297)	(33 912)
Balance at end of year			102 852	153 446	145 092	120 612	120 612	120 612	120 612	126 643	132 975	139 624
Property, plant and equipment (PPE)												
PPE at cost/valuation (excl. finance leases)			1 114 156	1 105 820	1 140 324	1 193 174	1 193 174	1 193 174	1 193 174	1 252 833	1 315 474	1 381 248
Leases recognised as PPE	3		–	–	–	–	–	–	–	–	–	–
Less: Accumulated depreciation			389 510	450 937	515 057	61 168	63 168	63 168	63 168	66 326	69 643	73 125
Total Property, plant and equipment (PPE)	2		724 646	654 882	625 267	1 132 006	1 130 006	1 130 006	1 130 006	1 186 506	1 245 832	1 308 123
LIABILITIES												
Current liabilities - Borrowing												
Short term loans (other than bank overdraft)			–	–	–	–	–	–	–	–	–	–
Current portion of long-term liabilities			202	356	430	131	131	131	131	138	145	152
Total Current liabilities - Borrowing			202	356	430	131	131	131	131	138	145	152
Trade and other payables												
Trade and other creditors			11 093	16 727	20 159	18 831	18 831	18 831	18 831	19 773	20 762	21 800
Unspent conditional transfers			2 254	945	5 658	1 001	1 001	1 001	1 001	1 052	1 104	1 159
VAT			10 596	13 284	11 517	13 992	13 992	13 992	13 992	14 692	15 426	16 198
Total Trade and other payables	2		23 943	30 956	37 334	33 825	33 825	33 825	33 825	35 516	37 292	39 157
Non current liabilities - Borrowing												
Borrowing	4		9 952	9 473	9 154	8 634	8 634	8 634	8 634	9 739	10 324	10 943
Finance leases (including PPP asset element)			–	–	–	–	–	–	–	–	–	–
Total Non current liabilities - Borrowing			9 952	9 473	9 154	8 634	8 634	8 634	8 634	9 739	10 324	10 943
Provisions - non-current												
Retirement benefits			–	6 491	6 586	–	–	–	–	6 586	6 915	7 261
List other major provision items			–	–	–	–	–	–	–	–	–	–
Refuse landfill site rehabilitation			–	3 542	3 870	–	–	–	–	3 870	4 064	4 267
Other			–	–	–	–	–	–	–	–	–	–
Total Provisions - non-current			–	10 033	10 456	–	–	–	–	10 456	10 979	11 528
CHANGES IN NET ASSETS												
Accumulated Surplus/(Deficit)												
Accumulated Surplus/(Deficit) - opening balance			721 663	648 566	666 615	–	–	–	–	–	–	–
GRAP adjustments			–	–	–	–	–	–	–	–	–	–
Restated balance			721 663	648 566	666 615	–	–	–	–	–	–	–
Surplus/(Deficit)			(12 509)	(53 839)	(4 477)	45 023	14 410	14 410	14 410	43 957	19 057	18 169
Appropriations to Reserves			–	–	–	–	–	–	–	–	–	–
Transfers from Reserves			–	–	–	–	–	–	–	–	–	–
Depreciation offsets			–	–	–	–	–	–	–	–	–	–
Other adjustments			–	–	–	–	–	–	–	–	–	–
Accumulated Surplus/(Deficit)	1		709 154	594 727	662 138	45 023	14 410	14 410	14 410	43 957	19 057	18 169
Reserves												
Housing Development Fund			–	–	–	–	–	–	–	–	–	–
Capital replacement			13 823	13 823	–	–	–	–	–	–	–	–
Self-insurance			–	–	–	–	–	–	–	–	–	–
Other reserves			29 856	49 421	–	–	–	–	–	–	–	–
Revaluation			–	–	–	–	–	–	–	–	–	–
Total Reserves	2		43 679	63 245	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY	2		752 833	657 971	662 138	45 023	14 410	14 410	14 410	43 957	19 057	18 169

FS193 Nketoana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

PS193 Nketoana - Supporting Table S44 Reconciliation of IDP Strategic Objectives and Budget (Revenue)												
Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Finance	To improve revenue collection by R10 000 000 To register all indigents household in Nketoana To register suppliers in the municipality's database to pay all creditors with 30 days as prescribed by MFMA To fully comply with the MFMA regulation To reduce water and electricity losses by 50%			70 073	68 017	75 808	83 577	124 189	124 189	50 452	55 475	62 512
Institution Buiding (Corporate Services)	To facilitate institutional transformation and development in the Municipality To ensure good governance in the Municipality			2 158	4 283	20 829	14 198	466	466	12 450	13 073	13 726
Sanitation	To ensure that 100% of households in formal settlements in the municipal area have access to basic level of sanitation by 2017			6 700	9 215	11 144	13 149	14 455	14 455	15 275	16 039	16 841
Municipal Roads and Storm water	To ensure that the identified internal roads in the municipal area are maintained and/or upgrade to facilitate economic and social activity required for the sustainable development of the municipality considering the capacity limitations facing the municipality			—	—	—	—	—	—	38 001	35 494	32 650
Local and Rural Economic Development	To create opportunities in the Nketoana municipal area resulting from programmes and projects of IDP To create employment opportunities in the municipal area resulting from programees and projects of this IDP			75	200	485	16 326	267	267	1 400	1 470	1 544
Refuse removal	To ensure tha all household in urban areas have access to waste removal according to waste removal standards and good waste management in the municipal areaby June 2014			5 929	9 456	11 605	15 557	15 295	15 295	16 299	17 114	17 970
Water Reticulation	To ensure that all municipal household has access to basi water services			21 011	21 716	26 188	30 278	31 099	31 099	29 346	29 313	30 959
Electricity reticulation	To ensure that 100% households in the municipal area have access to electricity by 2014			11 424	15 509	25 656	30 548	28 452	28 452	30 008	31 450	32 961

Cemetries and parks	To ensure effective management of grave yards and cemetries in the municipal areas					435	435	2 502	2 646	2 778
Sports and recreational facilities	To ensure access to quality sport and recreational in the munipal area						435	2 502	2 646	2 778
Traffic and Parking	to ensure effective traffic management and parking in the municipal area	-	-	-	-	101	101	1 856	1 949	2 046
Firefighting	To ensure effective firefighting in the municipal area						435	2 502	2 646	2 778
Urban and planning	To ensure effective Urban planning that will ensure proper spatial planning to adress sustainable dvelopment and social corhesion						435	2 502	2 646	2 778
Allocations to other priorities		2								
Total Revenue (excluding capital transfers and contributions)		1	117 370	128 397	171 716	203 633	214 759	214 759	199 639	206 176

FS193 Nketoana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Finance	To improve revenue collection by R10 000 000			77 751	9 812	26 249	35 474	103 927	103 927	20 000	27 066	28 419
	To register all indgents household in Nketoana											
	To register suppliers in the municipality's database											
	to pay all creditors with 30 days as prescribed by MFMA											
	To fully comply with the MFMA regulation											
	To reduce water and electricly losses by 50%											
Institution Bulding (Municipal managers office and council)	To ensure good governance in the Municipality			13 483	11 796	15 407	16 308	16 308	16 308	18 389	19 308	20 274
Community services and admin				23 697	5 680	7 634	2 722	4 854	4 854			
Institution Bulding (Corporate Services)	To facilitate institutional transformation and development in the Municipality					4 675	2 641	2 641	2 641	2 760	2 898	3 043
	To ensure good governance in the Municipality			1 950	7 875	13 644	18 571	10 438	10 438	9 690	10 175	10 683
				7 486								
Sanitation	To ensure that 100% of households in formal settlements in the municipal			9 011	10 464	23 479	14 435	11 824	11 824	18 145	19 052	20 005
Municipal Roads and Storm water	To ensure that the identified internal roads in the municipal			5 075	7 650	47 838	29 300	5 926	5 926	40 098	42 103	47 451
Local and Rural Economic Development	To create opportunities in the Nketoana municipal area resulting from programmes and projects of IDP			1 079	859	452	9 925	3 849	3 849	8 316	8 732	9 168
	To create employment opportunities in the municipal area resulting from											
Refuse removal	To ensure tha all household in urban areas have access to waste removal according to			7 104	10 562	10 528	8 171	10 501	10 501	13 765	14 453	15 176
Electricity reticulation	To ensure that 100% households in the municipal area have access to electricty by 2014			17 641	26 239	30 425	29 898	43 402	43 402	48 131	50 538	53 064

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FS193 Nketoana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

PS 175 Nketoana - Supporting Table 3A Reconciliation of IDP Strategic Objectives and Budget (Capital Expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Finance	To improve revenue collection by R10 000 000	A			2 100	1 579	900	650	650	700	-	-
	To register all indgents household in Nketoana											
	To register suppliers in the municipality's database											
	to pay all creditors with 30 days as prescribed by MFMA											
	To fully comply with the MFMA regulation											
	To reduce water and electrcity losses by 50%											
Community services and admn				2 500								
Institution Bulding (Corporate Services)	To facilitate institutional transformation and development in the				1 114	1 550						
	To ensure good governance in the Municipality											
Sanitation	To ensure that 100% of households in formal settlemets in the municipal					7 622	12 194	3 200	3 200	6 082	4 896	12 990
Municipal Roads and Storm water	To ensure that the identified internal roads in the municipal area are maintained and/or			39 139	39 139	2 974	6 680	9 283	9 283	9 911	15 576	1 558
Local and Rural Economic Development	To create opportunities in the Nketoana municipal area resulting from programmes	B										
	To create employment opportunities in the municipal area resulting from											
Refuse removal	To ensure tha all household in urban areas have access to waste removal according to	D				10 612	6 037	7 806	7 806	4 117	3 500	-
	To ensure that 100% households in the municipal area have access to electrcity by 2014											
Electricity reticulation		E		3 300	3 300	3 955	3 550	4 900	4 900	10 115	6 341	4 580

Water	To ensure that 100% households in the municipal area have access to water	F							29 471	17 500	22 500
Cemeteries and parks	To ensure effective management of graveyards and cemeteries in the municipal area	G	11 691	11 691	15 234	28 047	22 426	22 426	800	-	7 000
		H			1 300						
Sports and recreational facilities	To ensure access to quality sport and recreational in the municipal area	I							7 500	4 772	4 000
		J		3 794	1 300		3 783	3 783			
Traffic and Parking	to ensure effective traffic management and parking in the municipal area	K									
		L	7 385								
Firefighting	To ensure effective firefighting in the municipal area	M									
		N									
Urban and planning	To ensure effective Urban planning that will ensure proper spatial planning to address sustainability	O									
		P			300						
Allocations to other priorities			3								
Total Capital Expenditure			1	61 515	63 638	46 426	57 408	52 048	52 048	68 697	52 584
											52 627

FS193 Nketoana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXECUTIVE AND COUNCIL										
Council										
Oversight by council	Good Governance, Transversal groups, Council Administration, public participation	13 483	11 798	16 305	15 407	16 308	16 308	18 389	19 308	20 274
FINANCE AND ADMIN										
Finance										
	Revenue Collection rate, Value of assets under management, working capital, efficiency of financial controls	77 751	9 812	26 249	35 474	103 927	103 927	20 000	27 066	28 419
Corporate Services	Number of councillors and officials trained, composition of the staff establishment in terms of the Employment Equity Plan, review of the organisational structure, labour relations and human resource management	7 486	9 825	13 644	23 246	13 079	13 079	12 450	13 073	13 726
Waste Management										
Refuse removal										
Community and Public Safety										
Community services	Community halls, health campaigns, environmental management issues	5 918	1 179	13 355	3 372	9 722	9 722	10 336	10 853	11 395
Fire fighting, traffic control	Safe and well maintained sport and recreational Support the Provincial Department of Housing with	1 562 995	3 133 650	2 719 214	3 438 0	2 729 0	2 729 0	2 784 2 132 650	2 923 2 239 683	3 069 2 351 717
Economic and Environmental services										
Urban and Planning and Housing LED										
	Job opportunities created through EPWP and IDP Economic and tourism opportunities; promotion of BBEEs and SMMEs	1 079	4 874	452	12 567	5 430	5 430	1 400	1 470	1 544
Trade Services										
Roads and Storm Water	Upgrading of road types, rehabilitation of road network, upgrading and maintenance of stormwater infrastructure	5 075	7 650	47 838	29 300	5 926	5 926	33 137	41 090	46 385
Electricity	Operations, Maintenance and expansion of electricity network	17 641	26 239	30 425	29 898	43 402	43 402	48 131	50 538	53 064
Water	Maintenance, operation and expansion of water-related infrastructure that enable access to clean potable water	450	14 801	36 558	17 321	19 517	19 517	25 660	26 943	28 290
Refuse	Maintain and upgrade waste management infrastructure, formalise landfill sites	7 104	10 562	10 528	8 171	10 501	10 501	13 765	14 453	15 176
Waste Water	Provision of at least RDP level of sanitation to all formal urban areas	9 011	10 464	23 479	14 435	11 824	11 824	18 145	19 052	20 005
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										
Insert measure/s description										
Function 2 - (name)										
Sub-function 1 - (name)										
Insert measure/s description										
Sub-function 2 - (name)										
Insert measure/s description										
Sub-function 3 - (name)										
Insert measure/s description										
And so on for the rest of the Votes										

FS193 Nketoana - Supporting Table SA8 Performance indicators and benchmarks

3.7.5 Metrodata - Supporting Table 3A: Performance Indicators and Benchmarks											
Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
<u>Borrowing Management</u>											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.8%	0.6%	0.6%	0.7%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.8%	1.7%	1.1%	1.2%	1.1%	1.1%	1.1%	1.2%	1.2%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	6.1%	-1.0%	5.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Safety of Capital</u>											
Gearing	Long Term Borrowing/ Funds & Reserves	22.8%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
<u>Liquidity</u>											
Current Ratio	Current assets/current liabilities	2.8	1.7	2.2	1.5	1.5	1.5	1.5	5.7	5.7	5.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.8	1.7	2.2	1.5	1.5	1.5	1.5	5.7	5.7	5.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.3	0.4	0.1	0.1	0.1	0.1	1.3	1.3	1.3
<u>Revenue Management</u>											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		48.8%	50.6%	35.9%	86.3%	78.6%	78.6%	78.6%	97.2%	101.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			41.4%	44.4%	35.9%	86.3%	78.6%	78.6%	78.6%	97.2%	101.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	40.8%	31.7%	34.8%	23.4%	22.2%	22.2%	22.2%	77.3%	78.6%	78.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										
<u>Creditors Management</u>											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))										
Creditors to Cash and Investments		-655.0%	120.1%	97.0%	121.2%	125.1%	129.3%	125.1%	529.1%	-289.7%	-379.8%
<u>Other Indicators</u>											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.3%	26.4%	23.8%	25.8%	24.5%	24.5%	24.5%	26.8%	27.2%	27.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.4%	29.6%	26.3%	28.3%	26.9%	26.9%		29.5%	30.0%	30.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.5%	6.2%	4.5%	4.7%	4.5%	4.5%		5.9%	5.9%	4.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	45.6%	42.7%	33.7%	30.6%	29.9%	29.9%	29.9%	34.4%	35.9%	36.9%
<u>IDP regulation financial viability indicators</u>											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	46.7	84.0	53.9	72.2	72.2	72.2	52.0	43.8	44.1	47.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	85.7%	69.2%	78.7%	46.0%	47.0%	47.0%	47.0%	139.6%	138.5%	135.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.3)	1.3	1.9	1.7	1.2	1.1	1.2	0.4	(0.6)	(0.5)

FS193 Nketoana - Supporting Table SA9 Social, economic and demographic statistics and assumptions

Description of economic indicator	Ref.	Basis of calculation	1996 Census	2001 Census	2007 Survey	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
						Outcome	Outcome	Outcome	Original Budget	Outcome	Outcome	Outcome
Demographics												
Population			63	62			60			59		
Females aged 5 - 14			9	7			6			6		
Males aged 5 - 14			8	7			6			5		
Females aged 15 - 34			12	12			11			10		
Males aged 15 - 34			10	11			10			10		
Unemployment			5	7			6			6		
Monthly household income (no. of households)	1, 12											
No income												
R1 - R1 600												
R1 601 - R3 200												
R3 201 - R6 400												
R6 401 - R12 800												
R12 801 - R25 600												
R25 601 - R51 200												
R52 201 - R102 400												
R102 401 - R204 800												
R204 801 - R409 600												
R409 601 - R819 200												
> R819 200												
Poverty profiles (no. of households)												
< R2 060 per household per month	13											
Insert description	2						4343.00	3739.00		3944.00		
Household/demographics (000)												
Number of people in municipal area			64 284	61 141			60			59		
Number of poor people in municipal area							4	4		3		
Number of households in municipal area			14 736	14 904			17			15		
Number of poor households in municipal area												
Definition of poor household (R per month)												
Housing statistics	3											
Formal												
Informal												
Total number of households			-	-	-	-	-	-	-	-	-	-
Dwellings provided by municipality	4		7 270				12 735			14 725		
Dwellings provided by province/s			4 447				3 879			2 583		
Dwellings provided by private sector	5											
Total new housing dwellings			11 717	-	-	-	16 614	-	-	17 308	-	-
Economic	6											
Inflation/inflation outlook (CPI)												
Interest rate - borrowing												
Interest rate - investment												
Remuneration increases												
Consumption growth (electricity)												
Consumption growth (water)												
Collection rates	7											
Property tax/service charges												
Rental of facilities & equipment												
Interest - external investments												
Interest - debtors												
Revenue from agency services												

Detail on the provision of municipal services for A10

Total municipal services	Ref.		2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
			Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Household service targets (000)									
		<u>Water:</u>									
		Piped water inside dwelling			14 771				16 754	18 001	20 154
		Piped water inside yard (but not in dwelling)			1 602				1 756	1 925	2 054
8		Using public tap (at least min.service level)									
10		Other water supply (at least min.service level)									
		<i>Minimum Service Level and Above sub-total</i>									
9		Using public tap (< min.service level)			16 373				18 510	19 926	22 208
10		Other water supply (< min.service level)									
		No water supply			946				854	545	415
		<i>Below Minimum Service Level sub-total</i>									
					946				854	545	415
		Total number of households			17 319				19 364	20 471	22 623
		<u>Sanitation/sewerage:</u>									
		Flush toilet (connected to sewerage)			11 217				13 542	14 752	15 789
		Flush toilet (with septic tank)									
		Chemical toilet									
		Pit toilet (ventilated)			3 278						
		Other toilet provisions (> min.service level)									
		<i>Minimum Service Level and Above sub-total</i>									
					14 495				13 542	14 752	15 789
		Bucket toilet			1 991						
		Other toilet provisions (< min.service level)									
		No toilet provisions			494				301	211	104
		<i>Below Minimum Service Level sub-total</i>									
					2 485				301	211	104
		Total number of households			16 980				13 843	14 963	15 893
		<u>Energy:</u>									
		Electricity (at least min.service level)									
		Electricity - prepaid (min.service level)									
		<i>Minimum Service Level and Above sub-total</i>									
		Electricity (< min.service level)									
		Electricity - prepaid (< min. service level)									
		Other energy sources									
		<i>Below Minimum Service Level sub-total</i>									
		Total number of households									
		<u>Refuse:</u>									
		Removed at least once a week			12 768				13 456	14 563	16 425
		<i>Minimum Service Level and Above sub-total</i>									
					12 768				13 456	14 563	16 425
		Removed less frequently than once a week									
		Using communal refuse dump			3 771				3 645	3 245	2 987
		Using own refuse dump									
		Other rubbish disposal									
		No rubbish disposal			682				586	458	212
		<i>Below Minimum Service Level sub-total</i>									
					4 453				4 231	3 703	3 199
		Total number of households			17 221				17 687	18 266	19 624

FS193 Nketoana Supporting Table SA10 Funding measurement

Description	MFMA section	Ref	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Funding measures												
Cash/cash equivalents at the year end - R'000	18(1)b	1	(1 694)	13 930	20 790	15 537	15 049	14 561	15 049	3 737	(7 166)	(5 740)
Cash + investments at the yr end less applications - R'000	18(1)b	2	28 124	16 681	19 406	25 674	22 025	22 025	22 025	177 130	192 597	198 813
Cash year end/monthly employee/supplier payments	18(1)b	3	(0.3)	1.3	1.9	1.7	1.2	1.1	1.2	0.4	(0.6)	(0.5)
Surplus/(Deficit) excluding depreciation offsets: R'000	18(1)	4	(12 509)	(53 839)	(4 477)	45 023	14 410	14 410	14 410	43 957	19 057	18 169
Service charge rev % change - macro CPI target exclusive	18(1)a,(2)	5	N.A.	3.5%	22.6%	14.5%	(8.2%)	(6.0%)	(6.0%)	3.1%	(0.1%)	1.2%
Cash receipts % of Ratepayer & Other revenue	18(1)a,(2)	6	41.4%	44.4%	35.9%	86.3%	78.6%	78.6%	78.6%	97.2%	101.3%	99.3%
Debt impairment expense as a % of total billable revenue	18(1)a,(2)	7	4.1%	75.7%	50.2%	9.6%	39.4%	39.4%	39.4%	1.8%	9.0%	8.8%
Capital payments % of capital expenditure	18(1)c,19	8	59.1%	71.2%	3.2%	100.0%	100.0%	100.0%	100.0%	91.5%	115.4%	94.3%
Borrowing receipts % of capital expenditure (excl. transfers)	18(1)c	9	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Grants % of Gov.t legislated/gazetted allocations	18(1)a	10								0.0%	0.0%	0.0%
Current consumer debtors % change - incr(decr)	18(1)a	11	N.A.	(12.0%)	46.1%	(29.4%)	0.0%	0.0%	0.0%	223.5%	5.0%	5.0%
Long term receivables % change - incr(decr)	18(1)a	12	N.A.	(100.0%)	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M % of Property Plant & Equipment	20(1)(vi)	13	1.0%	1.4%	1.4%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%	0.8%
Asset renewal % of capital budget	20(1)(vi)	14	93.4%	146.3%	159.4%	19.5%	21.5%	21.5%	0.0%	20.4%	0.0%	0.0%

FS193 Nketoana - Supporting Table SA11 Property rates summary

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Valuation:	1									
Date of valuation:		2009/07/01	2009/07/01	2009/07/01	2009/07/01					
Financial year valuation used		2009/07/01	2009/07/01	2009/07/01	2009/07/01			2013/07/01		
Municipal by-laws s6 in place? (Y/N)	2	Yes	Yes	Yes	Yes			Yes		
Municipal/assistant valuer appointed? (Y/N)		Yes	Yes	Yes	Yes			Yes		
Municipal partnership s38 used? (Y/N)		No	No	No	No	-	No	No	No	No
No. of assistant valuers (FTE)	3	N/A	N/A	N/A	N/A	N/A	N/A	N/a	N/A	N/A
No. of data collectors (FTE)	3	None	None	None	None	-	None	valuer		
No. of internal valuers (FTE)	3	None	None	None	None	-	None	N/a	N/A	N/A
No. of external valuers (FTE)	3	1	1	1	1	-	1	1	1	1
No. of additional valuers (FTE)	4				None	-	-	None	None	None
Valuation appeal board established? (Y/N)					Yes			Yes		
Implementation time of new valuation roll (mths)					01/07/2013			01/07/2013		
No. of properties	5				16 146			16 146		
No. of sectional title values	5				None			None		
No. of unreasonably difficult properties s7(2)					None			None		
No. of supplementary valuations					1			-		
No. of valuation roll amendments					None			None		
No. of objections by rate payers					None			1 750		
No. of appeals by rate payers					None			N/A		
No. of successful objections	8				None			N/A		
No. of successful objections > 10%	8				None			N/A		
Supplementary valuation								N/A		
Public service infrastructure value (Rm)	5							N/A		
Municipality owned property value (Rm)								N/A		
Valuation reductions:										
Valuation reductions-public infrastructure (Rm)								N/A		
Valuation reductions-nature reserves/park (Rm)								N/A		
Valuation reductions-mineral rights (Rm)								N/A		
Valuation reductions-R15,000 threshold (Rm)					Exempt			N/A		
Valuation reductions-public worship (Rm)								N/A		
Valuation reductions-other (Rm)					1 053			N/A		
Total valuation reductions:		-	-	-	1 053	-	-	-	-	-
Total value used for rating (Rm)	5							N/A		
Total land value (Rm)	5							N/A		
Total value of improvements (Rm)	5							N/A		
Total market value (Rm)	5							N/A		
Rating:										
Residential rate used to determine rate for other categories? (Y/N)	5				Yes			Yes		
Differential rates used? (Y/N)					Yes			Yes		
Limit on annual rate increase (s20)? (Y/N)								Yes		
Special rating area used? (Y/N)					No			No		
Phasing-in properties s21 (number)					None			None		
Rates policy accompanying budget? (Y/N)					Yes			Yes		
Fixed amount minimum value (R'000)					No			No		
Non-residential prescribed ratio s19? (%)					No			No		
Rate revenue:										
Rate revenue budget (R'000)	6							18 602	22 035	25 635
Rate revenue expected to collect (R'000)	6							13 952	17 187	20 764
Expected cash collection rate (%)								75.0%	78.0%	81.0%
Special rating areas (R'000)	7									
Rebates, exemptions - indigent (R'000)								N/A		
Rebates, exemptions - pensioners (R'000)								N/A		
Rebates, exemptions - bona fide farm. (R'000)								N/A		
Rebates, exemptions - other (R'000)								N/A		
Phase-in reductions/discounts (R'000)								N/A		
Total rebates,exemptns,eductns,discs (R'000)		-	-	-	-	-	-	-	-	-

FS193 Nketoana - Supporting Table SA12a Property rates by category (current year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Current Year 2012/13																	
Valuation:																	
No. of properties		12 167		535	3 261	89	46	48									
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued					166												
Years since last valuation (select)		4	4	4	4	4	4	4									
Frequency of valuation (select)		4	4	4	4	4	4	4									
Method of valuation used (select)		Market	Market	Market	Market	Market	Market	Market									
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.									
Phasing-in properties s21 (number)		No	No	No	No	No	No	No									
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No									
Flat rate used? (Y/N)		No	No	No	No	No	No	No									
Is balance rated by uniform rate/variable rate?		Uniform	Uniform	Uniform	Uniform	Uniform	Uniform	Uniform									
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)																	
Valuation reductions-nature reserves/park (Rm)																	
Valuation reductions-mineral rights (Rm)																	
Valuation reductions-R15,000 threshold (Rm)																	
Valuation reductions-public worship (Rm)																	
Valuation reductions-other (Rm)	2																
Total valuation reductions:																	
Total value used for rating (Rm)	6																
Total land value (Rm)	6																
Total value of improvements (Rm)	6																
Total market value (Rm)	6																
Rating:																	
Average rate	3																
Rate revenue budget (R'000)		12 066		531	3 398	88	46	48									
Rate revenue expected to collect (R'000)		9 050	-	398	2 549	66	35	36									
Expected cash collection rate (%)	4	75.0%		75.0%	75.0%	75.0%	75.0%	75.0%									
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)																	
Rebates, exemptions - pensioners (R'000)																	
Rebates, exemptions - bona fide farm. (R'000)																	
Rebates, exemptions - other (R'000)																	
Phase-in reductions/discounts (R'000)																	
Total rebates, exemptions, reductions, discounts (R'000)																	

FS193 Nketoana - Supporting Table SA12b Property rates by category (budget year)

Description	Ref	Resi.	Indust.	Bus. & Comm.	Farm props.	State-owned	Muni props.	Public service infra.	Private owned towns	Formal & Informal Settle.	Comm. Land	State trust land	Section 8(2)(n) (note 1)	Protect. Areas	National Monum/ts	Public benefit organs.	Mining Props.
Budget Year 2013/14																	
Valuation:																	
No. of properties		12 167		535	3 261	89	46	48									
No. of sectional title property values																	
No. of unreasonably difficult properties s7(2)																	
No. of supplementary valuations																	
Supplementary valuation (Rm)																	
No. of valuation roll amendments																	
No. of objections by rate-payers																	
No. of appeals by rate-payers																	
No. of appeals by rate-payers finalised																	
No. of successful objections	5																
No. of successful objections > 10%	5																
Estimated no. of properties not valued					166												
Years since last valuation (select)		4	4	4	4	4	4	4									
Frequency of valuation (select)		4	4	4	4	4	4	4									
Method of valuation used (select)		Market		Market	Market	Market	Market	Market									
Base of valuation (select)		Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.	Land & impr.									
Phasing-in properties s21 (number)		No	No	No	No	No	No	No									
Combination of rating types used? (Y/N)		No	No	No	No	No	No	No									
Flat rate used? (Y/N)		No		No	No	No	No	No									
Is balance rated by uniform rate/variable rate?		Uniform		Uniform	Uniform	Uniform	Uniform	Uniform									
Valuation reductions:																	
Valuation reductions-public infrastructure (Rm)		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Valuation reductions-nature reserves/park (Rm)		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Valuation reductions-mineral rights (Rm)		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Valuation reductions-R15,000 threshold (Rm)		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Valuation reductions-public worship (Rm)		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Valuation reductions-other (Rm)	2	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Total valuation reductions:																	
Total value used for rating (Rm)	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Total land value (Rm)	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Total value of improvements (Rm)	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Total market value (Rm)	6	N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Rating:																	
Average rate	3																
Rate revenue budget (R '000)		13 875		610	3 908	101	52	55									
Rate revenue expected to collect (R'000)		10 406	-	458	2 931	76	39	41									
Expected cash collection rate (%)	4	75.0%		75.0%	75.0%	75.0%	75.0%	75.0%									
Special rating areas (R'000)																	
Rebates, exemptions - indigent (R'000)		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Rebates, exemptions - pensioners (R'000)		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Rebates, exemptions - bona fide farm. (R'000)		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Rebates, exemptions - other (R'000)		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Phase-in reductions/discounts (R'000)		N/A	N/A	N/A	N/A	N/A	N/A	N/A									
Total rebates,exemptns,eductns,discs (R'000)																	

FS193 Nketoana - Supporting Table SA13a Service Tariffs by category

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Property rates <i>(rate in the Rand)</i>	1								
Residential properties		12 167	6 323 434	4 285 462	3 285 427	5 823 000	7 659 000	8 941 680	10 288 800
Residential properties - vacant land		0							
Formal/informal settlements									
Small holdings									
Farm properties - used		3 261	9 417 377	6 382 262	4 892 928	8 087 000	10 637 000	12 419 000	14 290 000
Farm properties - not used									
Industrial properties									
Business and commercial properties		535							
Communal land - residential									
Communal land - small holdings									
Communal land - farm property									
Communal land - business and commercial									
Communal land - other									
State-owned properties		89							
Municipal properties		46	20 490	13 886	10 645	2 266 000	2 978 000	3 477 320	4 001 200
Public service infrastructure		48							
Privately owned towns serviced by the State trust land									
Restitution and redistribution properties									
Protected areas									
National monuments properties									
Exemptions, reductions and rebates <i>(Rands)</i>									
Residential properties									
R15 000 threshold rebate			15 000	15 000	15 000	15 000	15 000	15 000	15 000
General residential rebate			5 000	5 000	5 000	5 000	5 000	5 000	5 000
Indigent rebate or exemption			60 000	60 000	60 000	60 000	100 Percent	100 Percent	100 Percent
Pensioners/social grants rebate or exemption									
Temporary relief rebate or exemption			-	-	-	-	-	-	-
Bona fide farmers rebate or exemption									
Other rebates or exemptions	2	10 375 650							
Water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>			89	89	92	96	126		
Service point - vacant land <i>(Rands/month)</i>			87	87	92	94	120		
Water usage - flat rate tariff <i>(c/kl)</i>		6							
Water usage - life line tariff		9							
Water usage - Block 1 <i>(c/kl)</i>		(fill in thresholds)	8	8	8	8	11		
Water usage - Block 2 <i>(c/kl)</i>		(fill in thresholds)	9	9	9	10	13		
Water usage - Block 3 <i>(c/kl)</i>		(fill in thresholds)							
Water usage - Block 4 <i>(c/kl)</i>		(fill in thresholds)							
Other	2								
Waste water tariffs									
Domestic									
Basic charge/fixed fee <i>(Rands/month)</i>			36	40	42	45	58		
Service point - vacant land <i>(Rands/month)</i>			71	76	92	84	110		
Waste water - flat rate tariff <i>(c/kl)</i>									
Volumetric charge - Block 1 <i>(c/kl)</i>		(fill in structure)							
Volumetric charge - Block 2 <i>(c/kl)</i>		(fill in structure)							
Volumetric charge - Block 3 <i>(c/kl)</i>		(fill in structure)							
Volumetric charge - Block 4 <i>(c/kl)</i>		(fill in structure)							
Other	2								

Electricity tariffs								
<i>Domestic</i>								
Basic charge/fix ed fee (Rands/month)		80	65	78	90	138		
Service point - vacant land (Rands/month)								
FBE	(how is this targeted?)							
Life-line tariff - meter	(describe structure)							
Life-line tariff - prepaid	(describe structure)							
Flat rate tariff - meter (c/kwh)								
Flat rate tariff - prepaid(c/kwh)								
Meter - IBT Block 1 (c/kwh)	(fill in thresholds)	1	1					
Meter - IBT Block 2 (c/kwh)	(fill in thresholds)	1	1	1	1	1	1	
Meter - IBT Block 3 (c/kwh)	(fill in thresholds)	1	1	1	1	1	1	
Meter - IBT Block 4 (c/kwh)	(fill in thresholds)			1	1	1	1	
Meter - IBT Block 5 (c/kwh)	(fill in thresholds)			1	1	1	1	
Prepaid - IBT Block 1 (c/kwh)	(fill in thresholds)	-	-	1	1	1		
Prepaid - IBT Block 2 (c/kwh)	(fill in thresholds)	-	-	1	1	1		
Prepaid - IBT Block 3 (c/kwh)	(fill in thresholds)	-	-	1	1	1		
Prepaid - IBT Block 4 (c/kwh)	(fill in thresholds)	-	-	1	1	1		
Prepaid - IBT Block 5 (c/kwh)	(fill in thresholds)							
<i>Other</i>	2							
Waste management tariffs								
<i>Domestic</i>								
Street cleaning charge								
Basic charge/fix ed fee		100				131		
80l bin - once a week								
250l bin - once a week								

References

1. If properties are not rated or zero rated this must be indicated as such
2. Please provide detailed descriptions on Sheet SA13b

FS193 Nketoana - Supporting Table SA13b Service Tariffs by category - explanatory

Description	Ref	Provide description of tariff structure where appropriate	2009/10	2010/11	2011/12	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework		
							Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Exemptions, reductions and rebates (Rands)									
Residential property		-1							
Public Service Infrastructure		-0							
Farming(bona fide)		-1							
Business		0							
Industries		0							
State owned		-1							
Vacant		-0							
Mining property		0							
Religious		-							
Water tariffs									
Metered Water		Metered Water							
Residential, Flats, church, old ages, commercial and									
In excess of 0kl up to 10kl							6	6	7
In excess of 10kl up to 15kl							9	10	11
In excess of 15kl up to 20kl							12	13	14
In excess of 20kl up to 25kl							15	16	18
In excess of 25kl							17	18	20
Water Basic charge							96	111	122
Indigent households									
Free Basic Charge						50	57	63	69
Residential, church, old ages, commercial and government institution		-							
Service fee per month		126			96	110	-	-	-
Consumption per kl		11			8	9	-	-	-
Additional availability charger:Farms and small holdings		123			94	107	-	-	-
Residential - Flats							-	-	-
Service fee per month		126			96	110	-	-	-
Consumption (per kl - first 6kl)		11			8	9	-	-	-
Consumption (per kl - above 6kl)		13			10	11	-	-	-
Free Basic Services		65			50	56	-	-	-
Industries									
Service fee per month		160			122	139	-	-	-
Consumption per kl		10			8	9	-	-	-
Additional availability charger:Farms and small holdings		160			122	139	-	-	-
Departmental									
Service fee per month		100			76	87	100	110	121
Consumption per kl		9			7	8	9	10	11
Supply of unmetered water standpipes									
Residential, church old ages and commercial									
Service fee per month		126			96	110	126	139	153
Consumption 6kl per month		65			49	56	65	71	79
Consumption -minimum of 10 kl per month		-			83	94	-	-	-
Additional availability charger:Farms and small holdings		147			112	127	147	161	177
Free Basic Services		-			50	56	65	72	79
Industries									
Service fee per month		160			122	139	160	176	194
Consumption 6kl per month		62			48	54	62	69	76
Additional availability charger:Farms and small holdings		181			138	157	181	199	219
Departmental									
Service fee per month		99			76	87	99	109	120
Consumption min of 6 kl per month		53			40	46	53	58	64
Unmetered water (Communal)		Unmetered water							
Residential, church old ages and commercial									
No Service fee		-			-	-	-	-	-
Consumption min of 10 kl per month		-			83	94	108	119	131
Industries									
No Service fee		-			-	-	-	-	-
Consumption min of 10 kl per month		104			79	90	104	114	126
Departmental									
No Service fee		-			-	-	-	-	-
Consumption min of 10 kl per month		87			67	76	87	96	106
Disconnection and Reconnection-Water		143			109	125	143	158	173

Waste water tariffs								
Waterborne								
Residential including churches and old age								
Per toilet/urinal per month	58			45	51	58	64	71
Minimum per month	110			84	96	110	121	133
Additional Availability Charg: Farms/Small holdings	110			84	96	110	121	133
Business including the schools and Industries								
Per toilet/urinal per month	110			84	96	110	121	133
Minimum per month	110			84	96	110	121	133
Additional Availability Charg: Farms/Small holdings	110			84	96	110	121	133
Departmental								
Per toilet/urinal per month	49			37	42	49	54	59
Minimum per month	97			74	85	97	107	118
Septic-tank								
Residential including churches and old age								
Per suction	109			83	95	109	120	132
Farms/Smallholdings - The suction fee & additional cost(labour,fuel,etc.) & 10%	-			-	-	-	-	-
Business including the schools								
Per suction	104			79	90	104	114	125
Industries								
Per suction	95			72	82	95	104	114
Departmental								
Per suction	95			72	82	95	104	114
Sewerage Blockage (within boundary)								
Per Blockage	124			-	-	124	136	150
Electricity tariffs								
Domestic Prepaid								
Block 1 (0-50kWh)	79			81	92	79	87	96
Block 2(51 - 350kWh)	88			86	99	88	97	106
Block 3(351 - 600kWh)	117			115	131	117	128	141
Block 4 (>600kWh)	138			116	133	138	152	167
Domestic Conventional								
Block 1 (0-50kWh)	71			72	82	71	78	86
Block 2(51- 350kWh)	88			83	95	88	97	106
Block 3(351kWh - 600kWh)	117			107	122	117	128	141
Block 4(> 600kWh)	138			133	152	138	152	167
Basic charge per month	96			90	103	104	114	126

FS193 Nketoana - Supporting Table SA14 Household bills

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework			
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14 % incr.	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Rand/cent											
Monthly Account for Household - 'Middle Income Range'	1										
Rates and services charges:											
Property rates			450.00	477.00	500.85	500.85	500.85	15.0%	575.98	610.54	647.17
Electricity: Basic levy			80.00	96.80	111.32	111.32	111.32	7.5%	268.00	269.06	270.12
Electricity: Consumption			520.00	629.20	723.58	723.58	723.58	7.5%	777.85	778.91	779.97
Water: Basic levy			89.08	91.75	97.71	97.71	97.71	15.0%	110.79	111.85	112.91
Water: Consumption			229.89	236.79	252.18	252.18	252.18	15.0%	474.50	475.56	476.62
Sanitation			71.33	75.61	80.52	80.52	80.52	15.0%	96.77	97.83	98.89
Refuse removal			76.71	81.31	86.60	86.60	86.60	15.0%	115.20	116.26	117.32
Other											
sub-total		-	1 517.01	1 688.46	1 852.76	1 852.76	1 852.76	30.6%	2 419.09	2 460.01	2 503.00
VAT on Services											
Total large household bill:		-	1 517.01	1 688.46	1 852.76	1 852.76	1 852.76	30.6%	2 419.09	2 460.01	2 503.00
% increase/-decrease			-	11.3%	9.7%	-	-	30.6%	1.7%	1.7%	
Monthly Account for Household - 'Affordable Range'	2										
Rates and services charges:											
Property rates			54.00	57.24	57.24	57.24	57.24	15.0%	65.83	66.89	67.95
Electricity: Basic levy			99.20	120.03	138.03	138.03	138.03	7.5%	148.38	149.44	150.50
Electricity: Consumption			321.11	388.54	446.82	446.82	446.82	7.5%	480.33	481.39	482.45
Water: Basic levy			89.09	91.76	96.35	96.35	96.35	15.0%	110.79	111.85	112.91
Water: Consumption			190.74	196.46	206.28	206.28	206.28	15.0%	237.22	238.28	239.34
Sanitation			75.61	80.15	84.16	84.16	84.16	15.0%	96.77	97.83	98.89
Refuse removal			75.61	80.15	84.16	84.16	84.16	15.0%	115.20	116.26	117.32
Other											
sub-total		-	905.36	1 014.33	1 113.04	1 113.04	1 113.04	12.7%	1 254.52	1 261.94	1 269.36
VAT on Services											
Total small household bill:		-	905.36	1 014.33	1 113.04	1 113.04	1 113.04	12.7%	1 254.52	1 261.94	1 269.36
% increase/-decrease			-	12.0%	9.7%	-	-	12.7%	0.6%	0.6%	
Monthly Account for Household - 'Indigent'	3										
Household receiving free basic services											
Rates and services charges:											
Property rates											
Electricity: Basic levy											
Electricity: Consumption			38.69	46.81	53.83	53.83	53.83	7.5%	-	-	-
Water: Basic levy			89.08	91.76	96.35	96.35	96.35	15.0%	110.79	-	-
Water: Consumption			45.78	47.18	49.54	49.54	49.54	-	-	-	-
Sanitation			75.61	80.15	86.16	86.16	86.16	15.0%	115.20	116.26	117.32
Refuse removal			75.61	80.15	86.16	86.16	86.16	15.0%	96.77	97.83	98.89
Other											
sub-total		-	324.77	346.05	372.04	372.04	372.04	(13.2%)	322.76	214.09	216.21
VAT on Services											
Total small household bill:		-	324.77	346.05	372.04	372.04	372.04	(13.2%)	322.76	214.09	216.21
% increase/-decrease			-	6.6%	7.5%	-	-	(13.2%)	(33.7%)	1.0%	

FS193 Nketoana - Supporting Table SA15 Investment particulars by type

Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		3 915	6 106	15 748	21 325	21 325	21 325	47 923	50 319	52 835
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	3 915	6 106	15 748	21 325	21 325	21 325	47 923	50 319	52 835
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		3 915	6 106	15 748	21 325	21 325	21 325	47 923	50 319	52 835

FS193 Nketoana - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
		Yrs/Months								Rand thousand	
Parent municipality											
LONG TERM INVESTMENT											
Standard Bank		5 YRS	SECURITY INVESTM	YES	FIXED	5.04%			3 NOVEMBER 215	3 600	181
Vkb			MEMBERS FUND	NO	VARIABLE				30 DAYS NOTICE	4 323	3
SHORT TERM INVESTMENTS											
Absa		30 DAYS INVESTMENT ACC	CALL ACCOUNT	NO	VARIABLE				30 DAYS NOTICE	30 000	1 512
Fnb										10 000	505
Vkb											
Municipality sub-total										47 923	2 201
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									47 923	2 201

FS193 Nketoana - Supporting Table SA17 Borrowing										
Borrowing - Categorised by type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Parent municipality										
Long-Term Loans (annuity/reducing balance)			9 473	9 154	9 188	9 188	9 188	9 739	10 324	10 943
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	9 473	9 154	9 188	9 188	9 188	9 739	10 324	10 943
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Borrowing	1	-	9 473	9 154	9 188	9 188	9 188	9 739	10 324	10 943
Unspent Borrowing - Categorised by type										
Parent municipality										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Municipality sub-total	1	-	-	-	-	-	-	-	-	-
Entities										
Long-Term Loans (annuity/reducing balance)										
Long-Term Loans (non-annuity)										
Local registered stock										
Instalment Credit										
Financial Leases										
PPP liabilities										
Finance Granted By Cap Equipment Supplier										
Marketable Bonds										
Non-Marketable Bonds										
Bankers Acceptances										
Financial derivatives										
Other Securities										
Entities sub-total	1	-	-	-	-	-	-	-	-	-
Total Unspent Borrowing	1	-	-	-	-	-	-	-	-	-

FS193 Nketoana - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		50 883	63 630	80 709	84 533	84 533	84 533	86 559	81 406	82 621
Local Government Equitable Share		49 398	62 145	77 933	81 233	81 233	81 233	78 119	78 872	80 004
Finance Management		750	750	1 450	1 500	1 500	1 500	1 550	1 600	1 650
Municipal Systems Improvement		735	735	790	800	800	800	890	934	967
EPWP Incentive		-	-	536	1 000	1 000	1 000	1 000		
Integrated National Electrification Programme								5 000		
Provincial Government:		-	-	-	-	-	-	-	-	-
0										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Operating Transfers and Grants	5	50 883	63 630	80 709	84 533	84 533	84 533	86 559	81 406	82 621
Capital Transfers and Grants										
National Government:		20 083	23 317	28 044	42 018	42 018	42 018	46 297	42 572	46 338
Regional Bulk Infrastructure					8 000	8 000	8 000	14 000	16 000	21 000
Municipal Infrastructure Grant (MIG)		20 083	23 317	28 044	34 018	34 018	34 018	32 297	26 572	25 338
Other capital transfers/grants <i>[insert desc]</i>										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total Capital Transfers and Grants	5	20 083	23 317	28 044	42 018	42 018	42 018	46 297	42 572	46 338
TOTAL RECEIPTS OF TRANSFERS & GRANTS		70 966	86 947	108 753	126 551	126 551	126 551	132 856	123 978	128 959

FS193 Nketoana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		50 883	63 630	80 709	84 533	84 533	84 533	86 559	81 406	82 621
Local Government Equitable Share		49 398	62 145	77 933	81 233	81 233	81 233	78 119	78 872	80 004
Finance Management		750	750	1 450	1 500	1 500	1 500	1 550	1 600	1 650
Municipal Systems Improvement		735	735	790	800	800	800	890	934	967
EPWP Incentive		-	-	536	1 000	1 000	1 000	1 000		
Integrated National Electrification Programme								5 000		
Provincial Government:		-	-	-	-	-	-	-	-	-
0										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants		50 883	63 630	80 709	84 533	84 533	84 533	86 559	81 406	82 621
Capital expenditure of Transfers and Grants										
National Government:		20 083	23 317	28 044	42 018	42 018	42 018	46 297	42 572	46 338
Regional Bulk Infrastructure					8 000	8 000	8 000	14 000	16 000	21 000
Municipal Infrastructure Grant (MIG)		20 083	23 317	28 044	34 018	34 018	34 018	32 297	26 572	25 338
Other capital transfers/grants <i>[insert desc]</i>										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		20 083	23 317	28 044	42 018	42 018	42 018	46 297	42 572	46 338
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		70 966	86 947	108 753	126 551	126 551	126 551	132 856	123 978	128 959

FS193 Nketoana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				357						
Current year receipts		50 874	64 095	70 614	81 233	81 233	81 233	81 559	81 406	82 621
Conditions met - transferred to revenue		50 874	64 095	70 971	81 233	81 233	81 233	81 559	81 406	82 621
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		50 874	64 095	70 971	81 233	81 233	81 233	81 559	81 406	82 621
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		3 890	474	5 301						
Current year receipts		20 083	23 814	22 743	42 018	42 018	42 018	46 297	42 572	40 946
Conditions met - transferred to revenue		23 973	24 288	28 044	42 018	42 018	42 018	46 297	42 572	40 946
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		23 973	24 288	28 044	42 018	42 018	42 018	46 297	42 572	40 946
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		74 847	88 383	99 015	123 251	123 251	123 251	127 856	123 978	123 567
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

FS193 Nketoana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 128	3 663	3 637	3 773	5 080	5 080	4 106	4 311	4 527
Pension and UIF Contributions										
Medical Aid Contributions										
Motor Vehicle Allowance		1 024	1 198	1 190	1 253			1 041	1 093	1 148
Cellphone Allowance								238	250	262
Housing Allowances										
Other benefits and allowances					54					
Sub Total - Councillors		4 152	4 861	4 827	5 080	5 080	5 080	5 385	5 654	5 937
% increase	4		17.1%	(0.7%)	5.2%	0.0%	-	6.0%	5.0%	5.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 247	1 512	3 601	6 543	6 543	6 543	7 044	7 396	7 766
Pension and UIF Contributions		203	303	652	925	925	925	-	-	-
Medical Aid Contributions		42	46	49	51	51	51	239	251	264
Overtime								-	-	-
Performance Bonus		200	220	240	250	250	250	941	988	1 037
Motor Vehicle Allowance	3	223	547	575	798	798	798	824	865	908
Cellphone Allowance	3		45	46	48	48	48	50	52	55
Housing Allowances	3		12	13	14	14	14	15	16	16
Other benefits and allowances	3	16		411	1 246	1 246	1 246	1 926	2 023	2 124
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		1 931	2 685	5 587	9 875	9 875	9 875	11 039	11 591	12 170
% increase	4		39.1%	108.1%	76.8%	-	-	11.8%	5.0%	5.0%
Other Municipal Staff										
Basic Salaries and Wages		23 913	24 351	26 022	25 581	25 581	25 581	27 371	28 740	30 177
Pension and UIF Contributions		3 755	4 194	5 516	5 694	5 694	5 694	5 140	5 397	5 667
Medical Aid Contributions		1 811	1 066	1 863	1 621	1 621	1 621	1 632	1 714	1 800
Overtime		1 854	1 614	2 135	2 170	2 170	2 170	2 732	2 868	3 012
Performance Bonus		1 423	2 154	2 216	2 303	2 303	2 303	-	-	-
Motor Vehicle Allowance	3	1 231	1 098	954	3 046	3 046	3 046	1 303	1 368	1 436
Cellphone Allowance	3				475	475	475	626	657	690
Housing Allowances	3	115	172	153	156	156	156	46	48	50
Other benefits and allowances	3	1 468	1 026	1 675	1 708	1 708	1 708	3 557	3 735	3 922
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		35 569	35 675	40 534	42 754	42 754	42 754	42 407	44 528	46 754
% increase	4		0.3%	13.6%	5.5%	0.0%	-	(0.8%)	5.0%	5.0%
Total Parent Municipality		41 652	43 221	50 948	57 709	57 709	57 709	58 831	61 773	64 862
			3.8%	17.9%	13.3%	0.0%	-	1.9%	5.0%	5.0%

FS193 Nketoana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		387 329		148 982			536 311
Chief Whip								-
Executive Mayor			484 162		181 259			665 421
Deputy Executive Mayor			-		-			-
Executive Committee			798 867		315 873			1 114 740
Total for all other councillors			2 435 817		632 915			3 068 732
Total Councillors	8	-	4 106 175	-	1 279 029			5 385 204
Senior Managers of the Municipality	5							
Municipal Manager			808 124	14 676	216 000	155 820		1 194 620
Chief Financial Officer			706 208	8 392	120 000	125 190		959 790
Director Corporate Services			706 208	8 924	119 468	125 190		959 790
Director Community Services			706 208	9 025	119 367	125 190		959 790
Director Community Services			706 208	8 569	119 823	125 190		959 790
								-
<i>List of each official with packages >= senior manager</i>								
Chief Accountant Income			262 391	90 115	87 355	21 865		461 726
Chief Accountant Budget and reporting			262 391	69 899	114 030	21 865		468 185
Manager Electricity			262 391	98 621	119 777	21 865		502 655
Manager Supply Chain			262 391	90 115	87 355	21 865		461 726
Manager Records			262 391	60 131	4 514	21 865		348 902
Manager Human Resources			262 391	71 618	118 904	21 865		474 779
Manager Legal Services			262 391	68 281	118 904	21 865		471 441
Manager LED			262 391	66 452	125 540	21 865		476 248
Manager Waste, Parks and Recreation			262 391	62 383	58 964	21 865		405 604
Manager Traffic and Fire Services			262 391	82 805	104 954	21 865		472 015
Manager Waste Water and Water			262 391	86 573	118 904	21 865		489 733
Manager IDP and PMS			262 391	146 790	71 270	21 865		502 317
Manager Internal Audit			262 391	83 849	101 250	21 865		469 355
Total Senior Managers of the Municipality	8,10	-	7 044 043	1 127 217	1 926 383	940 825		11 038 468

FS193 Nketoana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)	4	18		18	18		18	18	–	18
Board Members of municipal entities	5									
Municipal employees	3	6		6	6		4	5	–	5
Municipal Manager and Senior Managers	7	16	12		13	10		14	14	
Other Managers		8	4	–	23	–	17	14	5	–
Professionals										
Finance		1			5		8	4	2	
Spatial/town planning		1			1			1	1	
Information Technology		1			1				–	
Roads									–	
Electricity		3	3		3			3	1	
Water		1	1		1			1	1	
Sanitation		1			1			1	–	
Refuse					5			4	–	
Other					6		9		–	
Technicians		55	45	15	93	37	–	61	115	19
Finance		23	21	5	23			5	10	
Spatial/town planning		1	1		1			1	1	
Information Technology		2			2			1	1	
Roads		3	3		16	30		14	8	
Electricity		6	2		6	2		4	1	
Water		3	2	10	21	2		1	1	15
Sanitation		1	1		18			4	62	
Refuse		3	3		5	3		11	11	
Other		13	12		1			20	20	4
Clerks (Clerical and administrative)		48	34		37			23	23	
Service and sales workers		2	2						–	
Skilled agricultural and fishery workers										
Craft and related trades		4			4					
Plant and Machine Operators		30	10		30	10		1	14	
Elementary Occupations		290	290		290	290		29	203	
TOTAL PERSONNEL NUMBERS	9	477	397	39	514	347	39	165	374	42

FS193 Nketoana - Supporting Table SA25 Consolidated budgeted monthly revenue and expenditure

Description		Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue By Source																	
Property rates			8 057	1 897	1 181	1 987	1 887	1 877	1 888	1 043	1 886	1 999	1 502	(6 602)	18 602	22 035	25 635
Property rates - penalties & collection charges			250	250										-	500	525	551
Service charges - electricity revenue			3 021	2 877	1 988	1 580	1 679	1 564	1 325	1 289	1 101	2 488	3 155	7 942	30 008	31 450	32 961
Service charges - water revenue			2 221	2 515	3 201	2 179	912	1 458	1 009	2 045	2 151	1 812	2 001	7 842	29 346	29 313	30 957
Service charges - sanitation revenue			598	875	1 045	1 345	1 248	1 278	1 611	1 458	587	745	1 012	3 471	15 275	16 039	16 841
Service charges - refuse revenue			546	879	1 046	1 479	1 045	1 345	1 095	1 452	1 246	1 001	1 452	3 712	16 299	17 114	17 970
Service charges - other														-	-	-	-
Rental of facilities and equipment			12	19	15	18	21	20	21	15	20	15	15	310	500	525	551
Interest earned - external investments			125	101	141	115	13	142	178	125	124	115	101	109	1 389	1 458	1 531
Interest earned - outstanding debtors														2 000	2 000	2 100	2 205
Dividends received														-	-	-	-
Fines			48	31	15	109	101	138	99	87	98	103	98	572	1 500	1 575	1 654
Licences and permits														-	-	-	-
Agency services														-	-	-	-
Transfers recognised - operational			27 616	1 290	-	-	26 286	-	-	-	26 366	-	-	0	81 559	81 406	82 621
Other revenue			358	215	278	100	122	313	312	210	102	210	105	184	2 511	2 637	2 769
Gains on disposal of PPE			6	17	15	5	10	17	13	10	11	17	12	15	150	-	-
Total Revenue (excluding capital transfers and contributions)			42 860	10 967	8 923	8 918	33 325	8 153	7 551	7 735	33 694	8 505	9 455	19 554	199 639	206 176	216 246
Expenditure By Type																	
Employee related costs			4 570	4 386	4 590	5 147	4 790	4 834	4 799	4 591	4 598	4 280	4 010	2 852	53 446	56 119	58 925
Remuneration of councillors			449	449	449	449	449	449	449	449	449	449	449	449	5 385	5 655	5 937
Debt impairment														2 000	2 000	10 500	11 025
Depreciation & asset impairment			5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	5 626	67 517	72 836	78 645
Finance charges			90	90	90	90	90	90	90	90	90	90	90	90	1 080	1 080	1 080
Bulk purchases														33 830	33 830	36 526	39 438
Other materials														-	-	-	-
Contracted services			880	789	875	875	875	600	700	900	991	875	875	464	9 698	10 183	9 589
Transfers and grants														-	-	-	-
Other expenditure			5 242	5 231	4 981	6 573	4 789	3 897	2 890	4 124	4 124	7 689	6 541	(22 058)	34 024	36 793	39 775
Loss on disposal of PPE														-	-	-	-
Total Expenditure			16 858	16 572	16 610	18 760	16 619	15 496	14 554	15 780	15 878	19 009	17 591	23 253	206 979	229 691	244 415
Surplus/(Deficit)			26 002	(5 605)	(7 688)	(9 842)	16 706	(7 344)	(7 003)	(8 045)	17 816	(10 504)	(8 136)	(3 698)	(7 340)	(23 515)	(28 169)
Transfers recognised - capital														46 297	46 297	42 572	46 338
Contributions recognised - capital														5 000	5 000	-	-
Contributed assets														-	-	-	-
Surplus/(Deficit) after capital transfers & contributions			26 002	(5 605)	(7 688)	(9 842)	16 706	(7 344)	(7 003)	(8 045)	17 816	(10 504)	(8 136)	47 599	43 957	19 057	18 169
Taxation														-	-	-	-
Attributable to minorities														-	-	-	-
Share of surplus/ (deficit) of associate														-	-	-	-
Surplus/(Deficit)	1		26 002	(5 605)	(7 688)	(9 842)	16 706	(7 344)	(7 003)	(8 045)	17 816	(10 504)	(8 136)	47 599	43 957	19 057	18 169

FS193 Nketoana - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
R thousand	July		August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Revenue by Vote																	
Vote 1 - COUNCIL AND EXECUTIVE			1 151	1 200	1 446	1 312	1 515	1 801	1 715	1 815	1 600	1 714	1 745	4 856	21 871	22 965	24 113
Vote 2 - FINANCE AND ADMIN			1 235	1 450	1 500	2 700	2 390	3 451	1 890	1 909	4 578	2 451	3 125	20 822	47 501	52 376	57 495
Vote 3 - COMMUNITY SERVICES			1 154	1 145	1 051	1 394	1 456	1 245	1 245	1 123	1 021	1 245	1 415	(375)	13 120	13 776	14 465
Vote 4 - WASTE MANAGEMENT			985	897	1 021	1 245	982	745	811	1 312	1 784	1 459	1 451	1 072	13 765	14 453	15 176
Vote 5 - LOCAL ECONOMIC DEVELOPMENT			158	125	165	168	158	157	158	161	169	188	194	198	2 000	2 100	2 205
Vote 6 - ROADS AND TRANSPORT			4 845	3 451	2 978	3 971	2 987	3 216	2 481	4 513	2 145	3 125	3 124	1 165	38 001	33 955	32 916
Vote 7 - WATER			1 845	1 895	1 974	2 045	1 789	1 999	1 895	2 015	1 994	1 895	1 985	2 757	24 086	25 290	26 555
Vote 8 - ELECTRICITY			1 789	1 854	2 845	2 245	1 984	1 995	1 884	2 015	2 155	1 897	2 201	2 422	25 287	26 551	27 879
Vote 9 - WASTE WATER			999	912	1 204	1 145	1 458	845	978	1 012	845	745	1 085	1 479	12 708	13 343	14 011
Vote 10 - HOUSING			98	112	94	89	114	144	98	91	112	125	104	119	1 300	1 365	1 433
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			14 259	13 041	14 279	16 315	14 834	15 598	13 156	15 966	16 404	14 844	16 429	34 514	199 639	206 175	216 247
Expenditure by Vote to be appropriated																	
Vote 1 - COUNCIL AND EXECUTIVE			1 351	1 200	1 546	1 312	1 415	1 601	1 715	1 815	1 610	1 714	1 845	1 264	18 389	19 308	20 274
Vote 2 - FINANCE AND ADMIN			4 512	3 785	2 125	1 079	2 789	951	3 781	4 587	1 578	2 451	2 125	2 687	32 450	40 139	42 145
Vote 3 - COMMUNITY SERVICES			1 354	1 045	1 051	1 394	1 256	1 245	1 245	1 223	1 121	1 345	1 215	1 007	14 502	15 227	15 988
Vote 4 - WASTE MANAGEMENT			1 085	797	1 021	1 245	1 082	745	811	1 212	1 784	1 459	1 351	1 172	13 765	14 453	15 176
Vote 5 - LOCAL ECONOMIC DEVELOPMENT			68	145	99	68	125	68	148	161	179	18	84	86	1 250	1 313	1 378
Vote 6 - ROADS AND TRANSPORT			4 645	3 851	2 178	3 671	2 787	3 216	4 481	4 513	3 145	3 825	3 124	662	40 098	42 103	47 451
Vote 7 - WATER			1 445	1 895	2 974	3 045	149	1 999	1 695	2 015	2 994	1 695	1 885	(2 840)	18 949	26 193	27 500
Vote 8 - ELECTRICITY			1 789	2 754	3 845	2 845	3 984	3 995	5 884	7 015	2 155	6 897	3 201	3 766	48 131	50 538	53 064
Vote 9 - WASTE WATER			1 499	1 412	1 204	1 145	1 458	1 445	978	2 012	1 145	1 045	2 085	2 716	18 145	19 052	20 005
Vote 10 - HOUSING			108	112	114	89	114	134	98	71	122	155	104	79	1 300	1 365	1 433
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote			17 856	16 996	16 157	15 893	15 160	15 399	20 837	24 624	15 834	20 604	17 019	10 598	206 979	229 691	244 415
Surplus/(Deficit) before assoc.			(3 597)	(3 955)	(1 879)	421	(326)	199	(7 681)	(8 658)	570	(5 760)	(590)	23 916	(7 340)	(23 516)	(28 169)
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)		1	(3 597)	(3 955)	(1 879)	421	(326)	199	(7 681)	(8 658)	570	(5 760)	(590)	23 916	(7 340)	(23 516)	(28 169)

FS193 Nketoana - Supporting Table SA27 Consolidated budgeted monthly revenue and expenditure (standard classification)

Description		Ref	Budget Year 2013/14											Medium Term Revenue and Expenditure Framework				
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	
Revenue - Standard																		
Governance and administration			2 777	2 857	2 952	2 907	3 060	2 807	2 903	2 746	2 708	2 797	2 708	24 466	55 690	60 975	66 523	
Executive and council			1 323	1 323	1 223	1 323	1 337	1 323	1 323	1 373	1 323	1 323	1 323	(6 328)	8 189	8 598	9 028	
Budget and treasury office			1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	1 239	21 419	35 051	39 304	43 769	
Corporate services			215	295	489	345	485	245	341	134	146	235	146	9 375	12 450	13 073	13 726	
Community and public safety			452	494	432	612	508	353	510	461	542	544	603	7 608	13 120	13 795	14 485	
Community and social services			192	202	175	309	246	105	260	190	209	251	301	8 173	10 614	11 164	11 722	
Sport and recreation			114	122	109	105	113	123	102	109	148	125	103	(1 275)	-	-	-	
Public safety			146	170	148	198	149	125	148	162	185	167	198	59	1 856	1 949	2 046	
Housing														650	650	683		
Health														-	-	-		
Economic and environmental services			-	-	-	-	-	-	-	-	-	-	-	39 401	39 401	36 964	34 194	
Planning and development														1 400	1 400	1 470	1 544	
Road transport														38 001	38 001	35 494	32 650	
Environmental protection														-	-	-	-	
Trading services			5 718	5 458	7 044	6 680	6 314	5 583	5 569	6 254	6 778	5 996	6 621	22 912	90 928	93 917	98 730	
Electricity			1 789	1 854	2 845	2 245	1 984	1 995	1 884	2 015	2 155	1 897	2 201	7 143	30 008	31 450	32 961	
Water			1 845	1 895	1 974	2 045	1 789	1 999	1 895	2 015	1 994	1 895	1 985	8 017	29 346	29 313	30 959	
Waste water management			999	912	1 204	1 145	1 458	845	978	1 012	845	745	1 085	4 046	15 275	16 039	16 841	
Waste management			1 085	797	1 021	1 245	1 082	745	811	1 212	1 784	1 459	1 351	3 706	16 299	17 114	17 970	
Other														500	500	525	2 314	
Total Revenue - Standard			8 947	8 809	10 428	10 200	9 883	8 744	8 982	9 462	10 028	9 337	9 932	94 887	199 639	206 176	216 246	
Expenditure - Standard																		
Governance and administration			3 555	3 627	3 213	3 038	2 509	3 304	3 600	3 282	2 793	2 236	4 190	22 203	57 550	59 447	62 419	
Executive and council			1 351	1 200	1 546	1 312	1 415	1 601	1 715	1 815	1 610	1 714	1 845	1 264	18 389	19 308	20 274	
Budget and treasury office			946	846	345	610	548	698	789	413	578	411	500	20 026	26 711	27 066	28 419	
Corporate services			1 258	1 581	1 322	1 116	546	1 005	1 095	1 054	604	111	1 845	913	12 450	13 073	13 726	
Community and public safety			1 279	1 248	1 035	1 067	1 193	1 167	1 414	1 214	1 254	1 181	1 218	1 880	15 152	15 910	16 705	
Community and social services			985	855	742	784	848	800	941	885	854	742	984	916	10 336	10 853	11 395	
Sport and recreation			139	98	146	85	97	102	89	88	95	184	88	170	1 382	1 451	1 524	
Public safety			154	294	148	198	248	265	385	241	305	255	146	145	2 784	2 923	3 069	
Housing														650	650	683		
Health														-	-	-	-	
Economic and environmental services			5 528	4 580	5 794	4 693	1 401	1 708	3 198	1 635	4 616	3 426	2 340	(4 132)	34 787	42 823	48 995	
Planning and development			115	121	105	109	145	109	104	145	104	114	115	114	1 400	1 470	1 544	
Road transport			5 412	4 459	5 689	4 584	1 256	1 598	3 094	1 490	4 512	3 312	2 225	(4 246)	33 387	41 353	47 451	
Environmental protection														-	-	-	-	
Trading services			6 779	7 536	9 165	7 853	5 987	7 797	9 951	10 743	6 848	10 759	6 920	8 652	98 990	110 237	115 745	
Electricity			1 789	2 754	3 845	2 845	3 984	3 995	5 884	7 015	2 155	6 897	3 201	3 766	48 131	50 538	53 064	
Water			1 445	1 895	2 974	3 045	149	1 999	1 695	2 015	2 994	1 695	1 885	(2 840)	18 949	26 193	27 500	
Waste water management			1 990	1 875	1 300	978	865	909	800	689	854	746	846	6 292	18 145	19 052	20 005	
Waste management			1 554	1 012	1 045	985	989	895	1 571	1 025	845	1 421	988	1 434	13 765	14 453	15 176	
Other														500	500	1 275	551	
Total Expenditure - Standard			17 140	16 991	19 207	16 652	11 090	13 976	18 163	16 874	15 511	17 602	14 668	29 103	206 979	229 691	244 415	
Surplus/(Deficit) before assoc.			(8 194)	(8 182)	(8 779)	(6 452)	(1 208)	(5 232)	(9 181)	(7 412)	(5 483)	(8 265)	(4 735)	65 784	(7 340)	(23 515)	(28 169)	
Share of surplus/ (deficit) of associate														-	-	-	-	
Surplus/(Deficit)			1	(8 194)	(8 182)	(8 779)	(6 452)	(1 208)	(5 232)	(9 181)	(7 412)	(5 483)	(8 265)	(4 735)	65 784	(7 340)	(23 515)	(28 169)

Part 2 – Supporting Documentation

2.1 Overview of the Annual Budget Process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition, Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aim of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the City's IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA, the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2012) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required IDP and budget time schedule on 19 September 2012. Key dates applicable to the process were:

Item Number	:	028/09 (Council 19/09/2012) 014/08 (Exco 23/08/2012)
Heading	:	Budget Timeline 2013/2014
Department	:	Municipal Manager

Introduction

The purpose of the report is to present the budget timeline for the 2013/2014 financial year in line with section 21 of the Municipal Finance Management Act of 2003.

Budget Activity	Timeline	Responsible Person
1. Budget Steering Committee.	04 th September 2012	Mayor
2. Preparation of Budget Guidelines for 2013/2014.	05 th – 18 th September 2012	CFO
3. Budget Steering Committee Meeting	28 th September 2012	Mayor
4. 1 st Quarter Budget assessment report.	12 th October 2012	CFO
5. Preparation of Tariffs Document	1 st November 2012 – 07 th December 2012.	CFO
6. Submit the Draft Tariffs for 2013/14 to Managers for review.	10 th December 2012	CFO
7. 2 st Quarter Budget assessment report.	11 th January 2013	CFO
8. Budget Steering Committee Meeting.	16 th January 2013	Mayor
9. Strategic Session: IDP and Budget 2014	19 th – 20 th January 2013	Mayor
10. Submit Mid Term Budget Report to Council.	30 th January 2013.	Mayor
11. Submit Adjustment Budget to Council.	30 th January 2013.	Mayor
12. Obtain comments on the New Tariffs.	31 st January 2013	Directors
13. Finalisation of IDP Projects and Funding	08 th February 2013	Mayor
14. Consolidate the draft budget.	04 th March 2013	CFO/MM
15. Submit the draft budget to the Mayor.		
16. Budget Steering Committee	12 th March 2013	Mayor
17. Finalise the Draft Budget	20 th March 2013	CFO/MM
18. Council Meeting to table the draft budget.	30 th March 2013	Mayor
19. Obtain comments from the public on the draft budget.	1 st – 30 th April 2013	Mayor
20. Budget Steering Committee Meeting	03 rd May 2013	Mayor
21. Finalise budget and tariffs for 2014 – 2016	10 th May 2013	CFO/MM
22. Submit final budget to the Mayor.	15 th May 2013	MM

23. Budget Steering Committee Meeting	17 th May 2013	Mayor
24. Approval of the budget.	24 th May 2013	Council
25. Submit Budget to Treasury.	30 th June 2013.	BTO

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

2.1.2 Community Consultation, IDP and Service Delivery and Budget Implementation Plan

The draft 2013/14 MTREF budget was tabled before council on 26 March 2013 and for community consultation it was announced on Lesedi FM, we also made notices and put them at supermarkets and our customer care offices, municipal notice boards and various municipal offices and libraries. The community participation was open from 15 April 2013 to 1 May 2013.

A draft budget (A1 schedule) only submitted to National Treasury and Provincial Treasury on the 10 April 2013 and in May 2013 the Municipality presented the budget to Provincial Treasury, from the feedback of Provincial Treasury there were no issues identified.

Submissions received during the community consultation process and additional information regarding the capital projects were addressed and the issue of the valuation roll. The draft budget was amended accordingly to effect the changes on property rates as the new valuation roll resulted into 400% increase on the monthly rates payers, previously the properties were not valued on the market value this resulted in huge differences on the value of properties.

The following are some of the issues and concerns raised as well as comments received during the community consultation process per ward:

- The new valuation roll
- Lack of water in Petrus Steyn
- Lack of job opportunities
- Proper sanitation
- Sports and recreational facilities
- Roads and storm water
- Toilet structures

2.1.3 Financial Modelling and Key Planning Drivers

As part of the compilation of the 2013/14 MTREF, extensive financial modelling was undertaken to ensure affordability and long-term financial sustainability. The following key factors and planning strategies have informed the compilation of the 2013/14 MTREF:

- City growth
- Policy priorities and strategic objectives
- Asset maintenance

- Economic climate and trends (i.e. inflation, Eskom increases, household debt, migration patterns)
- Performance trends
- The approved 2012/13 adjustments budget and performance against the SDBIP
- Cash Flow Management Strategy
- Debtor payment levels
- Loan and investment possibilities
- The need for tariff increases versus the ability of the community to pay for services;
- Improved and sustainable service delivery

In addition to the above, the strategic guidance given in National Treasury's MFMA Circulars 51 and 67 has been taken into consideration in the planning and prioritisation process.

2.2 Overview of alignment of annual budget and IDP and strategic objectives

In order to ensure integrated and focused service delivery between all spheres of government it was important for the Nketoana Municipality to align its budget priorities with that of national and provincial government. All spheres of government place a high priority on infrastructure development, economic development and job creation, efficient service delivery, poverty alleviation and building clean, healthy, safe, and sustainable communities, financial viability, and sound institutional governance.

Local priorities were identified as part of the IDP review process, which is directly aligned to that of the national and provincial priorities. The key performance areas can be summarised as follows against the five strategic objectives:

1. Provision of quality basic services and infrastructure which includes, amongst others:
 - Provide electricity;
 - Provide water;
 - Provide sanitation;
 - Provide waste removal;
 - Provide roads and storm water;
 - Provide stands;
 - Maintaining the infrastructure of the Municipality.
2. Economic growth and development that leads to sustainable job creation by:
 - Ensuring there is a clear structural plan for the Municipality;
 - Ensuring planning processes function in accordance with set timeframes;
 - Facilitating the use of labour intensive approaches in the delivery of services and the building of infrastructure.
3. Fight poverty and build clean, healthy, safe and sustainable communities:
 - Effective implementation of the Indigent Policy;
 - Extending waste removal services and ensuring effective city cleansing;
 - Ensuring all waste water treatment works are operating optimally;

- Working with Police to address crime;
- Ensuring safe working environments by effective enforcement of building and health regulations;
- Promote viable, sustainable communities through proper zoning.

4. Good governance, financial viability and institutional governance:

- Reviewing the use of contracted services;
- Continuing to implement the infrastructure renewal strategy and the repairs and maintenance plan;
- Publishing the outcomes of all tender processes on the municipal website;
- To create financially sustainable and accountable municipality.

The Nketoana Municipality's IDP strategic objectives for the next financial year are as follows:

FS193 Nketoana - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Supporting Table One: Information on 1st Strategic Objectives and Budget (excluding expenditure)												
Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Finance	To improve revenue collection by R10 000 000			77 751	9 812	26 249	35 474	103 927	103 927	20 000	27 066	28 419
	To register all indgents household in Nketoana											
	To register suppliers in the municipality's database											
	to pay all creditors with 30 days as prescribed by MFMA											
	To fully comply with the MFMA regulation											
	To reduce water and electricty losses by 50%											
Institution Buiding (Municipal managers office and council)	To ensure good governance in the Municipality			13 483	11 796	15 407	16 308	16 308	16 308	18 389	19 308	20 274
Community services and admin				23 697	5 680	7 634	2 722	4 854	4 854			
Institution Buiding (Corporate Services)	To facilitate institutional transformation and development in the Municipality					4 675	2 641	2 641	2 641	2 760	2 898	3 043
	To ensure good governance in the Municipality			1 950	7 875	13 644	18 571	10 438	10 438	9 690	10 175	10 683
				7 486								
Sanitation	To ensure that 100% of households in formal settlements in the municipal			9 011	10 464	23 479	14 435	11 824	11 824	18 145	19 052	20 005
Municipal Roads and Storm water	To ensure that the identified internal roads in the municipal			5 075	7 650	47 838	29 300	5 926	5 926	40 098	42 103	47 451

Local and Rural Economic Development	To create opportunities in the Nketoana municipal area resulting from programmes and projects of IDP To create employment opportunities in the municipal area resulting from		1 079	859	452	9 925	3 849	3 849	8 316	8 732	9 168
Refuse removal	To ensure tha all household in urban areas have access to waste removal according to		7 104	10 562	10 528	8 171	10 501	10 501	13 765	14 453	15 176
Electricity reticulation	To ensure that 100% households in the municipal area have access to electricity by 2014		17 641	26 239	30 425	29 898	43 402	43 402	48 131	50 538	53 064
Water	To ensure that 100% households in the municipal area have access to electricity by 2014		450	14 801	36 558	17 321	19 517	19 517	18 949	26 193	27 500
Cemetries and parks	To ensure effective management of graveyards and cemeteries in the municipal		5 480	620	5 721	650	4 868	4 868	2 520	2 646	2 778
Sports and recreational facilities	To ensure access to quality sport and recreational in the munipal area		995	650	214	1 133			1 382	1 451	1 524
Traffic and Parking	to ensure effective traffic management and parking in the municipal area		1 562	3 133	2 719	3 438	2 729	2 729	1 856	1 949	2 046
Firefighting	To ensure effective firefighting in the municipal area								928	974	1 023
Urban and planning	To ensure effective Urban planning that will ensure proper spatial planning to			4 015	-	2 642	1 582	1 582	2 050	2 153	2 260
Allocations to other priorities											
Total Expenditure		1	172 764	114 156	225 544	192 628	242 365	242 365	206 979	229 691	244 415

FS193 Nketoana - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

PS 75 Nketoana - Supporting Table 3A Reconciliation of IDP Strategic Objectives and Budget (Revenue)												
Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand												
Finance	To improve revenue collection by R10 000 000 To register all indgents household in Nketoana To register suppliers in the municipality's database to pay all creditors with 30 days as prescribed by MFMA To fully comply with the MFMA regulation To reduce water and electricity losses by 50%			70 073	68 017	75 808	83 577	124 189	124 189	50 452	55 475	62 512
Institution Bulding (Corporate Services)	To facilitate institutional transformation and development in the Municipality To ensure good governance in the Municipality			2 158	4 283	20 829	14 198	466	466	12 450	13 073	13 726
Sanitation	To ensure that 100% of households in formal settlemets in the municipal area have access to basic level of sanitation by 2017			6 700	9 215	11 144	13 149	14 455	14 455	15 275	16 039	16 841
Municipal Roads and Storm water	To ensure that the identified internal roads in the municipal area are maintained and/or upgrade to facilitate economic and social activity required for the sustainable development of the municipality considering the capacity limitations facing the municipality			–	–	–	–	–	–	38 001	35 494	32 650
Local and Rural Economic Development	To create opportunities in the Nketoana municipal area resulting from programmes and projects of IDP To create employment opportunities in the municipal area resulting from programees and projects of this IDP			75	200	485	16 326	267	267	1 400	1 470	1 544
Refuse removal	To ensure tha all household in urban areas have access to waste removal according to waste removal standards and good waste management in the municipal areaby June 2014			5 929	9 456	11 605	15 557	15 295	15 295	16 299	17 114	17 970
Water Reticulation	To ensure that all municipal household has access to basi water services			21 011	21 716	26 188	30 278	31 099	31 099	29 346	29 313	30 959
Electricity reticulation	To ensure that 100% households in the municipal area have access to electricity by 2014			11 424	15 509	25 656	30 548	28 452	28 452	30 008	31 450	32 961

Cemeteries and parks	To ensure effective management of graveyards and cemeteries in the municipal areas					435	435	2 502	2 646	2 778		
Sports and recreational facilities	To ensure access to quality sport and recreational in the municipal area							–	–	–		
Traffic and Parking	to ensure effective traffic management and parking in the municipal area		–	–	–	–	101	101	1 856	1 949	2 046	
Firefighting	To ensure effective firefighting in the municipal area							–	–	–		
Urban and planning	To ensure effective Urban planning that will ensure proper spatial planning to adress sustainable development and social corhesion							2 050	2 153	2 260		
Allocations to other priorities			2									
Total Revenue (excluding capital transfers and contributions)			1	117 370	128 397	171 716	203 633	214 759	214 759	199 639	206 176	216 246

FS193 Nketoana - Supporting Table SA6 Reconciliation of IDP strategic objectives and budget (capital expenditure)

Strategic Objective	Goal	Goal Code	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Finance	To improve revenue collection by R10 000 000	A			2 100	1 579	900	650	650	700	-	-
	To register all indigents household in Nketoana											
	To register suppliers in the municipality's database											
	to pay all creditors with 30 days as prescribed by MFMA											
	To fully comply with the MFMA regulation											
	To reduce water and electricity losses by 50%											
Community services and admin					2 500							
Institution Building (Corporate Services)	To facilitate institutional transformation and development in the Municipality				1 114	1 550						
	To ensure good governance in the Municipality											
Sanitation	To ensure that 100% of households in formal settlements in the municipal area have access to basic					7 622	12 194	3 200	3 200	6 082	4 896	12 990

Municipal Roads and Storm water	To ensure that the identified internal roads in the municipal area are maintained and/or			39 139	39 139	2 974	6 680	9 283	9 283	9 911	15 576	1 558
Local and Rural Economic Development	To create opportunities in the Nketoana municipal area resulting from programmes To create employment opportunities in the municipal area resulting from	B C										
Refuse removal	To ensure that all household in urban areas have access to waste removal according to	D				10 612	6 037	7 806	7 806	4 117	3 500	-
Electricity reticulation	To ensure that 100% households in the municipal area have access to electricity by 2014	E								10 115	6 341	4 580
Water	To ensure that 100% households in the municipal area have access to water	F		3 300	3 300	3 955	3 550	4 900	4 900	29 471	17 500	22 500
Cemeteries and parks	To ensure effective management of graveyards and cemeteries in the municipal	G H		11 691	11 691	15 234	28 047	22 426	22 426	800	-	7 000
Sports and recreational facilities	To ensure access to quality sport and recreational in the municipal area	I J			3 794	1 300		3 783	3 783	7 500	4 772	4 000
Traffic and Parking	to ensure effective traffic management and parking in the municipal area	K L		7 385								
Firefighting	To ensure effective firefighting in the municipal area	M N										
Urban and planning	To ensure effective Urban planning that will ensure proper spatial planning to	O P				300						
Allocations to other priorities			3									
Total Capital Expenditure			1	61 515	63 638	46 426	57 408	52 048	52 048	68 697	52 584	52 627

2.3 Measurable performance objectives and indicators

Performance Management is a system intended to manage and monitor service delivery progress against the identified strategic objectives and priorities. In accordance with Legislative requirements and good business practices as informed by the National Framework for Managing Programme Performance Information, the Municipality has developed and implemented a performance management system of which system is constantly refined as the intergraded planning process unfolds. The Municipality targets, monitors, assesses and reviews organisational performance, which in turn is directly linked to individual employee's performance.

The performance of the Municipality relates directly to the extent to which it has achieved success in realising its goals and objectives, complied with legislative requirements and meeting stakeholder expectations. The Municipality therefore has adopted one integrated performance management system which encompasses:

- Planning (setting goals, objectives, targets and benchmarks);
- Monitoring (regular monitoring and checking on the progress against plan);
- Measurement (indicators of success);
- Review (identifying areas requiring change and improvement);
- Reporting (what information, to whom, from whom, how often and for what purpose); and
- Improvement (making changes where necessary).

The municipality's performance objectives are as follows:

FS193 Nketoana - Supporting Table SA7 Measureable performance objectives

Description	Unit of measurement	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXECUTIVE AND COUNCIL										
Council										
Oversight by council	Good Governance, Transversal groups, Council Administration, public participation	13 483	11 798	16 305	15 407	16 308	16 308	18 389	19 308	20 274
FINANCE AND ADMIN										
Finance										
	Revenue Collection rate, Value of assets under management, working capital, efficiency of financial controls	77 751	9 812	26 249	35 474	103 927	103 927	20 000	27 066	28 419
Coporate Services	Number of councillors and officials trained, composition of the staff establishment in terms of the Employment Equity Plan, review of the organisational structure, labour relations and human resource management	7 486	9 825	13 644	23 246	13 079	13 079	12 450	13 073	13 726
Waste Management										
Refuse removal										
Community and Public Safety										
Community services	Community halls, health campaigns, environmental management issues	5 918	1 179	13 355	3 372	9 722	9 722	10 336	10 853	11 395

Fire fighting, traffic control	Safe and well maintained sport and recreational	1 562 995	3 133 650	2 719 214	3 438 0	2 729 0	2 729 0	2 784 2 132 650	2 923 2 239 683	3 069 2 351 717
	Support the Provincial Department of Housing with the administration of the housing function									
Economic and Environmental services										
Urban and Planning and Housing										
LED										
	Job opportunities created through EPWP and IDP									
	Economic and tourism opportunities; promotion of BBBEes and SMMEs	1 079	4 874	452	12 567	5 430	5 430	1 400	1 470	1 544
Trade Services										
Roads and Storm Water	Upgrading of road types, rehabilitation of road network, upgrading and maintenance of stormwater infrastructure	5 075	7 650	47 838	29 300	5 926	5 926	33 137	41 090	46 385
Electricity	Operations, Maintenance and expansion of electricity network	17 641	26 239	30 425	29 898	43 402	43 402	48 131	50 538	53 064
Water	Maintenance, operation and expansion of water-related infrastructure that enable access to clean potable water	450	14 801	36 558	17 321	19 517	19 517	25 660	26 943	28 290
Refuse	Maintain and upgrade waste management infrastructure, formalise landfill sites	7 104	10 562	10 528	8 171	10 501	10 501	13 765	14 453	15 176
Waste Water	Provision of at least RDP level of sanitation to all formal urban areas	9 011	10 464	23 479	14 435	11 824	11 824	18 145	19 052	20 005

The municipality's performance objectives are as follows:

FS193 Nketoana - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2009/10	2010/11	2011/12	Current Year 2012/13				2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Borrowing Management											
Credit Rating											
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	0.8%	0.6%	0.6%	0.7%	0.6%	0.6%	0.6%	0.7%	0.6%	0.6%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	1.8%	1.7%	1.1%	1.2%	1.1%	1.1%	1.1%	1.2%	1.2%	1.1%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure excl. transfers and grants and contributions	6.1%	-1.0%	5.2%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	22.8%	15.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Liquidity											
Current Ratio	Current assets/current liabilities	2.8	1.7	2.2	1.5	1.5	1.5	1.5	5.7	5.7	5.7
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	2.8	1.7	2.2	1.5	1.5	1.5	1.5	5.7	5.7	5.7
Liquidity Ratio	Monetary Assets/Current Liabilities	0.6	0.3	0.4	0.1	0.1	0.1	0.1	1.3	1.3	1.3
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		48.8%	50.6%	35.9%	86.3%	78.6%	78.6%	78.6%	97.2%	101.3%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)			41.4%	44.4%	35.9%	86.3%	78.6%	78.6%	78.6%	97.2%	101.3%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	40.8%	31.7%	34.8%	23.4%	22.2%	22.2%	22.2%	77.3%	78.6%	78.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old										

Creditors System Efficiency	% of Creditors Paid Within Terms (within 'MFMA' s 65(e))										
Creditors to Cash and Investments		-655.0%	120.1%	97.0%	121.2%	125.1%	129.3%	125.1%	529.1%	-289.7%	-379.8%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)										
	Total Cost of Losses (Rand '000)										
Water Distribution Losses (2)	Total Volume Losses (kℓ)										
	Total Cost of Losses (Rand '000)										
Employee costs	Employee costs/(Total Revenue - capital revenue)	27.3%	26.4%	23.8%	25.8%	24.5%	24.5%	24.5%	26.8%	27.2%	27.2%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	30.4%	29.6%	26.3%	28.3%	26.9%	26.9%		29.5%	30.0%	30.0%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.5%	6.2%	4.5%	4.7%	4.5%	4.5%		5.9%	5.9%	4.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	45.6%	42.7%	33.7%	30.6%	29.9%	29.9%	29.9%	34.4%	35.9%	36.9%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year	46.7	84.0	53.9	72.2	72.2	72.2	52.0	43.8	44.1	47.2
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	85.7%	69.2%	78.7%	46.0%	47.0%	47.0%	47.0%	139.6%	138.5%	135.6%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	(0.3)	1.3	1.9	1.7	1.2	1.1	1.2	0.4	(0.6)	(0.5)

2.4 Overview of budget related-policies

The policies that were reviewed in relation to budget are as follows:

- Credit Control Policy
- Debt Write Off Policy
- Indigent Policy
- Tariff Policy
- Property Rates Policy
- Free Basic Water Policy
- Free Basic Electricity Policy
- Free Basic Sanitation Policy
- Free Basic Waste Policy
- Travelling and Subsistence Policy
- Fixed Asset Management Policy
- Supply Chain Management Policy

2.5 Overview of budget assumptions

Key budget assumptions municipality used is as follows:

- The municipality is expected to budget based on its strength to collect revenue
- Increase budget by 10% for Repairs and Maintenance as this will assist in the life span of an asset
- Refrain from budgeting for luxury furniture and non-priorities such as excessive catering
- Increase the labour force by way of implementing EPWP grant
- Budget in line with IDP especially programmes/activities/ projects that are not yet achieved
- PPI 5,2%
- GDP 3,2%
- Prime rate 8.5%
- Diesel cost per litre 17.80c
- Petrol Price R12.27
- 50% Revenue Budget of each department operations budget
- Nersa tariff increase 7.5%

2.6 Overview of budget funding

In terms of DoRA allocation, there is an Unconditional grant of R81 559M for the budget year, R81 406M and R82 621M respectively for 2015 and 2016.

Capital budget is funded by MIG of R51 297M and internally generated funds of R17 400M for the budget year, R42 572M and R10 012M for 2015 and R46 338M and R6 289M for 2016.

The tables below provide detail investment information and investment particulars by maturity.

FS193 Nketoana - Supporting Table SA15 Investment particulars by type

2013/14 Medium Term Revenue & Expenditure Framework										
Investment type	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast			
R thousand										
Parent municipality										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank		3 915	6 106	15 748	21 325	21 325	21 325	47 923	50 319	52 835
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Municipal Bonds										
Municipality sub-total	1	3 915	6 106	15 748	21 325	21 325	21 325	47 923	50 319	52 835
Entities										
Securities - National Government										
Listed Corporate Bonds										
Deposits - Bank										
Deposits - Public Investment Commissioners										
Deposits - Corporation for Public Deposits										
Bankers Acceptance Certificates										
Negotiable Certificates of Deposit - Banks										
Guaranteed Endowment Policies (sinking)										
Repurchase Agreements - Banks										
Entities sub-total		-	-	-	-	-	-	-	-	-
Consolidated total:		3 915	6 106	15 748	21 325	21 325	21 325	47 923	50 319	52 835

FS193 Nketoana - Supporting Table SA16 Investment particulars by maturity

Investments by Maturity Name of institution & investment ID	Ref	Period of Investment	Type of Investment	Capital Guarantee (Yes/ No)	Variable or Fixed interest rate	Interest Rate 3.	Commission Paid (Rands)	Commission Recipient	Expiry date of investment	Monetary value	Interest to be realised
		Yrs/Months								Rand thousand	
Parent municipality											
LONG TERM INVESTMENT											
Standard Bank		5 YRS	SECURITY INVESTMENT	YES	FIXED	5.04%			3 NOVEMBER 215	3 600	181
Vkb			MEMBERS FUND	NO	VARIABLE				30 DAYS NOTICE	4 323	3
SHORT TERM INVESTMENTS											
Absa		30 DAYS INVESTMENT ACCOUNT	CALL ACCOUNT	NO	VARIABLE				30 DAYS NOTICE	30 000	1 512
Fnb										10 000	505
Vkb											
Municipality sub-total										47 923	2 201
Entities											
Entities sub-total										-	-
TOTAL INVESTMENTS AND INTEREST	1									47 923	2 201

2.7 Expenditure on grants and reconciliations of unspent funds

There was an unspent grant of R5, 3M for MIG in the 2011/12 financial year, a total of R357 000 of unspent grant for MSIG and R76 000 FMG in the 2011/12 financial year.

FS193 Nketoana - Supporting Table SA19 Expenditure on transfers and grant programme

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
EXPENDITURE:	1									
Operating expenditure of Transfers and Grants										
National Government:		50 883	63 630	80 709	84 533	84 533	84 533	86 559	81 406	82 621
Local Government Equitable Share		49 398	62 145	77 933	81 233	81 233	81 233	78 119	78 872	80 004
Finance Management		750	750	1 450	1 500	1 500	1 500	1 550	1 600	1 650
Municipal Systems Improvement		735	735	790	800	800	800	890	934	967
EPWP Incentive		-	-	536	1 000	1 000	1 000	1 000		
Integrated National Electrification Programme								5 000		
Provincial Government:		-	-	-	-	-	-	-	-	-
0										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total operating expenditure of Transfers and Grants		50 883	63 630	80 709	84 533	84 533	84 533	86 559	81 406	82 621
Capital expenditure of Transfers and Grants										
National Government:		20 083	23 317	28 044	42 018	42 018	42 018	46 297	42 572	46 338
Regional Bulk Infrastructure					8 000	8 000	8 000	14 000	16 000	21 000
Municipal Infrastructure Grant (MIG)		20 083	23 317	28 044	34 018	34 018	34 018	32 297	26 572	25 338
Other capital transfers/grants <i>[insert desc]</i>										
Provincial Government:		-	-	-	-	-	-	-	-	-
Other capital transfers/grants <i>[insert description]</i>										
District Municipality:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Other grant providers:		-	-	-	-	-	-	-	-	-
<i>[insert description]</i>										
Total capital expenditure of Transfers and Grants		20 083	23 317	28 044	42 018	42 018	42 018	46 297	42 572	46 338
TOTAL EXPENDITURE OF TRANSFERS AND GRANTS		70 966	86 947	108 753	126 551	126 551	126 551	132 856	123 978	128 959

FS193 Nketoana - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

Description	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
R thousand										
Operating transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year				357						
Current year receipts		50 874	64 095	70 614	81 233	81 233	81 233	81 559	81 406	82 621
Conditions met - transferred to revenue		50 874	64 095	70 971	81 233	81 233	81 233	81 559	81 406	82 621
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total operating transfers and grants revenue		50 874	64 095	70 971	81 233	81 233	81 233	81 559	81 406	82 621
Total operating transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
Capital transfers and grants:	1,3									
National Government:										
Balance unspent at beginning of the year		3 890	474	5 301						
Current year receipts		20 083	23 814	22 743	42 018	42 018	42 018	46 297	42 572	40 946
Conditions met - transferred to revenue		23 973	24 288	28 044	42 018	42 018	42 018	46 297	42 572	40 946
Conditions still to be met - transferred to liabilities										
Provincial Government:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
District Municipality:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Other grant providers:										
Balance unspent at beginning of the year										
Current year receipts										
Conditions met - transferred to revenue		-	-	-	-	-	-	-	-	-
Conditions still to be met - transferred to liabilities										
Total capital transfers and grants revenue		23 973	24 288	28 044	42 018	42 018	42 018	46 297	42 572	40 946
Total capital transfers and grants - CTBM	2	-	-	-	-	-	-	-	-	-
TOTAL TRANSFERS AND GRANTS REVENUE		74 847	88 383	99 015	123 251	123 251	123 251	127 856	123 978	123 567
TOTAL TRANSFERS AND GRANTS - CTBM		-	-	-	-	-	-	-	-	-

2.8 Councillor and employee benefits

We have budgeted for a 7% salary increase for both staff and councillors.

FS193 Nketoana - Supporting Table SA23 Salaries, allowances & benefits (political office bearers/councillors/senior managers)

Disclosure of Salaries, Allowances & Benefits 1.	Ref	No.	Salary	Contributions	Allowances	Performance Bonuses	In-kind benefits	Total Package
Rand per annum				1.				2.
Councillors	3							
Speaker	4		387 329		148 982			536 311
Chief Whip								-
Executive Mayor			484 162		181 259			665 421
Deputy Executive Mayor			-		-			-
Executive Committee			798 867		315 873			1 114 740
Total for all other councillors			2 435 817		632 915			3 068 732
Total Councillors	8	-	4 106 175	-	1 279 029			5 385 204
Senior Managers of the Municipality	5							
Municipal Manager			808 124	14 676	216 000	155 820		1 194 620
Chief Financial Officer			706 208	8 392	120 000	125 190		959 790
Director Corporate Services			706 208	8 924	119 468	125 190		959 790
Director Community Services			706 208	9 025	119 367	125 190		959 790
Director Community Services			706 208	8 569	119 823	125 190		959 790
								-
<i>List of each official with packages >= senior manager</i>								
Chief Accountant Income			262 391	90 115	87 355	21 865		461 726
Chief Accountant Budget and reporting			262 391	69 899	114 030	21 865		468 185
Manager Electricity			262 391	98 621	119 777	21 865		502 655
Manager Supply Chain			262 391	90 115	87 355	21 865		461 726
Manager Records			262 391	60 131	4 514	21 865		348 902
Manager Human Resources			262 391	71 618	118 904	21 865		474 779
Manager Legal Services			262 391	68 281	118 904	21 865		471 441
Manager LED			262 391	66 452	125 540	21 865		476 248
Manager Waste, Parks and Recreation			262 391	62 383	58 964	21 865		405 604
Manager Traffic and Fire Services			262 391	82 805	104 954	21 865		472 015
Manager Waste Water and Water			262 391	86 573	118 904	21 865		489 733
Manager IDP and PMS			262 391	146 790	71 270	21 865		502 317
Manager Internal Audit			262 391	83 849	101 250	21 865		469 355
Total Senior Managers of the Municipality	8,10	-	7 044 043	1 127 217	1 926 383	940 825		11 038 468

FS193 Nketoana - Supporting Table SA22 Summary councillor and staff benefits

Summary of Employee and Councillor remuneration R thousand	Ref	2009/10	2010/11	2011/12	Current Year 2012/13			2013/14 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
		A	B	C	D	E	F	G	H	I
Councillors (Political Office Bearers plus Other)	1									
Basic Salaries and Wages		3 128	3 663	3 637	3 773	5 080	5 080	4 106	4 311	4 527
Pension and UIF Contributions										
Medical Ad Contributions										
Motor Vehicle Allowance		1 024	1 198	1 190	1 253			1 041	1 093	1 148
Cellphone Allowance								238	250	262
Housing Allowances										
Other benefits and allowances					54					
Sub Total - Councillors		4 152	4 861	4 827	5 080	5 080	5 080	5 385	5 654	5 937
% increase	4		17.1%	(0.7%)	5.2%	0.0%	-	6.0%	5.0%	5.0%
Senior Managers of the Municipality	2									
Basic Salaries and Wages		1 247	1 512	3 601	6 543	6 543	6 543	7 044	7 396	7 766
Pension and UIF Contributions		203	303	652	925	925	925	-	-	-
Medical Ad Contributions		42	46	49	51	51	51	239	251	264
Overtime								-	-	-
Performance Bonus		200	220	240	250	250	250	941	988	1 037
Motor Vehicle Allowance	3	223	547	575	798	798	798	824	865	908
Cellphone Allowance	3		45	46	48	48	48	50	52	55
Housing Allowances	3		12	13	14	14	14	15	16	16
Other benefits and allowances	3	16		411	1 246	1 246	1 246	1 926	2 023	2 124
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Senior Managers of Municipality		1 931	2 685	5 587	9 875	9 875	9 875	11 039	11 591	12 170
% increase	4		39.1%	108.1%	76.3%	-	-	11.8%	5.0%	5.0%
Other Municipal Staff										
Basic Salaries and Wages		23 913	24 351	26 022	25 581	25 581	25 581	27 371	28 740	30 177
Pension and UIF Contributions		3 755	4 194	5 516	5 694	5 694	5 694	5 140	5 397	5 667
Medical Ad Contributions		1 811	1 066	1 863	1 621	1 621	1 621	1 632	1 714	1 800
Overtime		1 854	1 614	2 135	2 170	2 170	2 170	2 732	2 868	3 012
Performance Bonus		1 423	2 154	2 216	2 303	2 303	2 303	-	-	-
Motor Vehicle Allowance	3	1 231	1 098	954	3 046	3 046	3 046	1 303	1 368	1 436
Cellphone Allowance	3				475	475	475	626	657	690
Housing Allowances	3	115	172	153	156	156	156	46	48	50
Other benefits and allowances	3	1 468	1 026	1 675	1 708	1 708	1 708	3 557	3 735	3 922
Payments in lieu of leave										
Long service awards										
Post-retirement benefit obligations	6									
Sub Total - Other Municipal Staff		35 569	35 675	40 534	42 754	42 754	42 754	42 407	44 528	46 754
% increase	4		0.3%	13.6%	5.5%	0.0%	-	(0.8%)	5.0%	5.0%
Total Parent Municipality		41 652	43 221	50 948	57 709	57 709	57 709	58 831	61 773	64 862
			3.8%	17.9%	13.3%	0.0%	-	1.9%	5.0%	5.0%

NB

The above work sheet has been adjusted for 2012/13 as follows:

Under the Other Municipal Staff the salary was adjusted by R5 436 000 this amount was included to other benefits and allowances, we shifted this amount to Senior Managers to correct an allocation error and this was reported to council, even though the correction was made the total effect of the salaries remain the same i.e R 57 709 000.

FS193 Nketoana - Supporting Table SA24 Summary of personnel numbers

Summary of Personnel Numbers Number	Ref	2011/12			Current Year 2012/13			Budget Year 2013/14		
		Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees	Positions	Permanent employees	Contract employees
Municipal Council and Boards of Municipal Entities										
Councillors (Political Office Bearers plus Other Councillors)		18		18	18		18	18	–	18
Board Members of municipal entities	4									
Municipal employees	5									
Municipal Manager and Senior Managers	3	6		6	6		4	5	–	5
Other Managers	7	16	12		13	10		14	14	
Professionals		8	4	–	23	–	17	14	5	–
<i>Finance</i>		1			5		8	4	2	
<i>Spatial/town planning</i>		1			1			1	1	
<i>Information Technology</i>		1			1				–	
<i>Roads</i>									–	
<i>Electricity</i>		3	3		3			3	1	
<i>Water</i>		1	1		1			1	1	
<i>Sanitation</i>		1			1			1	–	
<i>Refuse</i>					5			4	–	
<i>Other</i>					6		9		–	
Technicians		55	45	15	93	37	–	61	115	19
<i>Finance</i>		23	21	5	23			5	10	
<i>Spatial/town planning</i>		1	1		1			1	1	
<i>Information Technology</i>		2			2			1	1	
<i>Roads</i>		3	3		16	30		14	8	
<i>Electricity</i>		6	2		6	2		4	1	
<i>Water</i>		3	2	10	21	2		1	1	15
<i>Sanitation</i>		1	1		18			4	62	
<i>Refuse</i>		3	3		5	3		11	11	
<i>Other</i>		13	12		1			20	20	4
Clerks (Clerical and administrative)		48	34		37			23	23	
Service and sales workers		2	2						–	
Skilled agricultural and fishery workers										
Craft and related trades		4			4					
Plant and Machine Operators		30	10		30	10		1	14	
Elementary Occupations		290	290		290	290		29	203	
TOTAL PERSONNEL NUMBERS	9	477	397	39	514	347	39	165	374	42

2.9 Monthly targets for revenue, expenditure and cash flow

FS193 Nketoana - Supporting Table SA26 Consolidated budgeted monthly revenue and expenditure (municipal vote)

Description		Ref	Budget Year 2013/14											Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Revenue by Vote																	
Vote 1 - COUNCIL AND EXECUTIVE			1 151	1 200	1 446	1 312	1 515	1 801	1 715	1 815	1 600	1 714	1 745	4 856	21 871	22 965	24 113
Vote 2 - FINANCE AND ADMIN			1 235	1 450	1 500	2 700	2 390	3 451	1 890	1 909	4 578	2 451	3 125	20 822	47 501	52 376	57 495
Vote 3 - COMMUNITY SERVICES			1 154	1 145	1 051	1 394	1 456	1 245	1 245	1 123	1 021	1 245	1 415	(375)	13 120	13 776	14 465
Vote 4 - WASTE MANAGEMENT			985	897	1 021	1 245	982	745	811	1 312	1 784	1 459	1 451	1 072	13 765	14 453	15 176
Vote 5 - LOCAL ECONOMIC DEVELOPMENT			158	125	165	168	158	157	158	161	169	188	194	198	2 000	2 100	2 205
Vote 6 - ROADS AND TRANSPORT			4 845	3 451	2 978	3 971	2 987	3 216	2 481	4 513	2 145	3 125	3 124	1 165	38 001	33 955	32 916
Vote 7 - WATER			1 845	1 895	1 974	2 045	1 789	1 999	1 895	2 015	1 994	1 895	1 985	2 757	24 086	25 290	26 555
Vote 8 - ELECTRICITY			1 789	1 854	2 845	2 245	1 984	1 995	1 884	2 015	2 155	1 897	2 201	2 422	25 287	26 551	27 879
Vote 9 - WASTE WATER			999	912	1 204	1 145	1 458	845	978	1 012	845	745	1 085	1 479	12 708	13 343	14 011
Vote 10 - HOUSING			98	112	94	89	114	144	98	91	112	125	104	119	1 300	1 365	1 433
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue by Vote			14 259	13 041	14 279	16 315	14 834	15 598	13 156	15 966	16 404	14 844	16 429	34 514	199 639	206 175	216 247
Expenditure by Vote to be appropriated																	
Vote 1 - COUNCIL AND EXECUTIVE			1 351	1 200	1 546	1 312	1 415	1 601	1 715	1 815	1 610	1 714	1 845	1 264	18 389	19 308	20 274
Vote 2 - FINANCE AND ADMIN			4 512	3 785	2 125	1 079	2 789	951	3 781	4 587	1 578	2 451	2 125	2 687	32 450	40 139	42 145
Vote 3 - COMMUNITY SERVICES			1 354	1 045	1 051	1 394	1 256	1 245	1 245	1 223	1 121	1 345	1 215	1 007	14 502	15 227	15 988
Vote 4 - WASTE MANAGEMENT			1 085	797	1 021	1 245	1 082	745	811	1 212	1 784	1 459	1 351	1 172	13 765	14 453	15 176
Vote 5 - LOCAL ECONOMIC DEVELOPMENT			68	145	99	68	125	68	148	161	179	18	84	86	1 250	1 313	1 378
Vote 6 - ROADS AND TRANSPORT			4 645	3 851	2 178	3 671	2 787	3 216	4 481	4 513	3 145	3 825	3 124	662	40 098	42 103	47 451
Vote 7 - WATER			1 445	1 895	2 974	3 045	149	1 999	1 695	2 015	2 994	1 695	1 885	(2 840)	18 949	26 193	27 500
Vote 8 - ELECTRICITY			1 789	2 754	3 845	2 845	3 984	3 995	5 884	7 015	2 155	6 897	3 201	3 766	48 131	50 538	53 064
Vote 9 - WASTE WATER			1 499	1 412	1 204	1 145	1 458	1 445	978	2 012	1 145	1 045	2 085	2 716	18 145	19 052	20 005
Vote 10 - HOUSING			108	112	114	89	114	134	98	71	122	155	104	79	1 300	1 365	1 433
Vote 11 - [NAME OF VOTE 11]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Expenditure by Vote			17 856	16 996	16 157	15 893	15 160	15 399	20 837	24 624	15 834	20 604	17 019	10 598	206 979	229 691	244 415
Surplus/(Deficit) before assoc.			(3 597)	(3 955)	(1 879)	421	(326)	199	(7 681)	(8 658)	570	(5 760)	(590)	23 916	(7 340)	(23 516)	(28 169)
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1		(3 597)	(3 955)	(1 879)	421	(326)	199	(7 681)	(8 658)	570	(5 760)	(590)	23 916	(7 340)	(23 516)	(28 169)

FS193 Nketoana - Supporting Table SA30 Consolidated budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2013/14												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16
Cash Receipts By Source													1		
Property rates	8 057	1 897	1 181	1 987	1 887	1 877	1 888	1 043	1 886	1 999	1 502	(6 602)	18 602	22 035	25 635
Property rates - penalties & collection charges	250	250											500	525	551
Service charges - electricity revenue	3 021	2 877	1 988	1 580	1 679	1 564	1 325	1 289	1 101	2 488	3 155	7 942	30 008	31 450	32 961
Service charges - water revenue	2 221	2 515	3 201	2 179	912	1 458	1 009	2 045	2 151	1 812	2 001	7 842	29 346	29 313	30 957
Service charges - sanitation revenue	598	875	1 045	1 345	1 248	1 278	1 611	1 458	587	745	1 012	3 471	15 275	16 039	16 841
Service charges - refuse revenue	546	879	1 046	1 479	1 045	1 345	1 095	1 452	1 246	1 001	1 452	3 712	16 299	17 114	17 970
Service charges - other															
Rental of facilities and equipment	12	19	15	18	21	20	21	15	20	15	15	310	500	525	551
Interest earned - external investments	125	101	141	115	13	142	178	125	124	115	101	109	1 389	1 458	1 531
Interest earned - outstanding debtors												2 000	2 000	2 100	2 205
Dividends received															
Fines	48	31	15	109	101	138	99	87	98	103	98	572	1 500	1 575	1 654
Licences and permits															
Agency services															
Transfer receipts - operational	28 016	890			26 366				26 286			0	81 559	81 406	82 621
Other revenue	358	215	278	100	122	313	312	210	102	210	105	184	2 511	2 637	2 769
Cash Receipts by Source	43 254	10 549	8 908	8 913	33 395	8 135	7 538	7 725	33 603	8 488	9 442	19 539	199 489	206 176	216 246
Other Cash Flows by Source															
Transfer receipts - capital	3 000	2 000										(5 000)			
Contributions recognised - capital & Contributed assets									150			(150)			
Proceeds on disposal of PPE												150	150		
Short term loans															
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits															
Decrease (increase) in non-current debtors															
Decrease (increase) other non-current receivables															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	46 254	12 549	8 908	8 913	33 395	8 135	7 538	7 725	33 753	8 488	9 442	14 539	199 639	206 176	216 246
Cash Payments by Type															
Employee related costs	4 570	4 386	4 590	5 147	4 790	4 834	4 799	4 591	4 598	4 280	4 010	2 852	53 446	57 360	61 374
Remuneration of councillors	449	449	449	449	449	449	449	449	449	449	449	449	5 385	5 655	5 937
Finance charges	90	90	90	90	90	90	90	90	90	90	90	90	1 080	1 080	1 080
Bulk purchases - Electricity	4 389	4 390	3 240	2 340	1 500	900	1 289	2 350	2 500	3 479	3 468	3 885	33 730	36 159	39 051
Bulk purchases - Water & Sewer	13	11	11	10	12	12	13	9	5	3	1	(0)	100	105	110
Other materials															
Contracted services	2 380	1 200	890	1 100	650	780	1 290	1 278	238	435	145	(688)	9 698	10 183	9 589
Transfers and grants - other municipalities															
Transfers and grants - other															
Other expenditure	11 456	5 689	2 789	4 598	17 890	12 356	9 088	6 579	4 568	12 379	15 491	657	103 540	119 148	127 274
Cash Payments by Type	23 347	16 215	12 059	13 734	25 381	19 421	17 017	15 346	12 447	21 114	23 653	7 246	206 979	229 690	244 415
Other Cash Flows/Payments by Type															
Capital assets															
Repayment of borrowing															
Other Cash Flows/Payments															
Total Cash Payments by Type	23 347	16 215	12 059	13 734	25 381	19 421	17 017	15 346	12 447	21 114	23 653	7 246	206 979	229 690	244 415
NET INCREASE/(DECREASE) IN CASH HELD	22 907	(3 665)	(3 150)	(4 821)	8 014	(11 286)	(9 480)	(7 621)	21 306	(12 626)	(14 211)	7 293	(7 340)	(23 514)	(28 169)
Cash/cash equivalents at the month/year begin:	22 907	19 241	16 091	11 270	19 285	7 999	(1 481)	(9 102)	12 204	(422)	(14 633)	(7 340)		(7 340)	(30 853)
Cash/cash equivalents at the month/year end:	22 907	19 241	16 091	11 270	19 285	7 999	(1 481)	(9 102)	12 204	(422)	(14 633)	(7 340)	(7 340)	(30 853)	(59 022)

2.10 Contracts having future budgetary implications

The contracts that have the future budgetary implications are as follows:

FS193 Nketoana - Supporting Table SA33 Contracts having future budgetary implications

Description	Ref	Preceding Years	Current Year 2012/13	2013/14 Medium Term Revenue & Expenditure Framework			Forecast 2016/17	Forecast 2017/18	Forecast 2018/19	Forecast 2019/20	Forecast 2020/21	Forecast 2021/22	Forecast 2022/23	Total Contract Value
R thousand	1,3	Total	Original Budget	Budget Year 2013/14	Budget Year +1 2014/15	Budget Year +2 2015/16	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate	Estimate
Parent Municipality:														
<u>Revenue Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Revenue Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Expenditure Obligation By Contract</u>	2													
Contract 1														-
Contract 2														-
Contract 3 etc														-
Total Operating Expenditure Implication		-	-	-	-	-	-	-	-	-	-	-	-	-
<u>Capital Expenditure Obligation By Contract</u>	2													
Upgrading of Reitz Purification Plant			4 000	3 800										7 800
Upgrading of Lindley Purification Plant														
Upgrading of Mamafubedu Roads														
Upgrading of Mamafubedu Sports			3 783	5 000										-
Total Capital Expenditure Implication		-	7 783	8 800	-	-	-	-	-	-	-	-	-	16 583
Total Parent Expenditure Implication		-	7 783	8 800	-	-	-	-	-	-	-	-	-	16 583

2.11 Capital expenditure details

	2012/2013	2013/2014	2014/2015	2015/2016
FINANCE AND ADMIN	650,000	700,000	-	-
	-			
Servers, UPS and Equipment	500,000	500,000		
Equipment	150,000	200,000		
ROADS AND TRANSPORT	9,283,525	9,911,295	15,575,643	1,557,564
Plant and Equipment	-	-		
Ntha Upgrading of Roads		5,411,295	15,575,643	1,557,564
Petsana Upgrading of Road			-	
Retention for Ntha Paving.	379,076			
Mamafubedu Road Upgrading	8,904,449	4,500,000		
WASTE WATER	3,200,000	6,082,340	4,895,833	12,989,583
Mamafubedu Recycle Sewer	1,200,000			

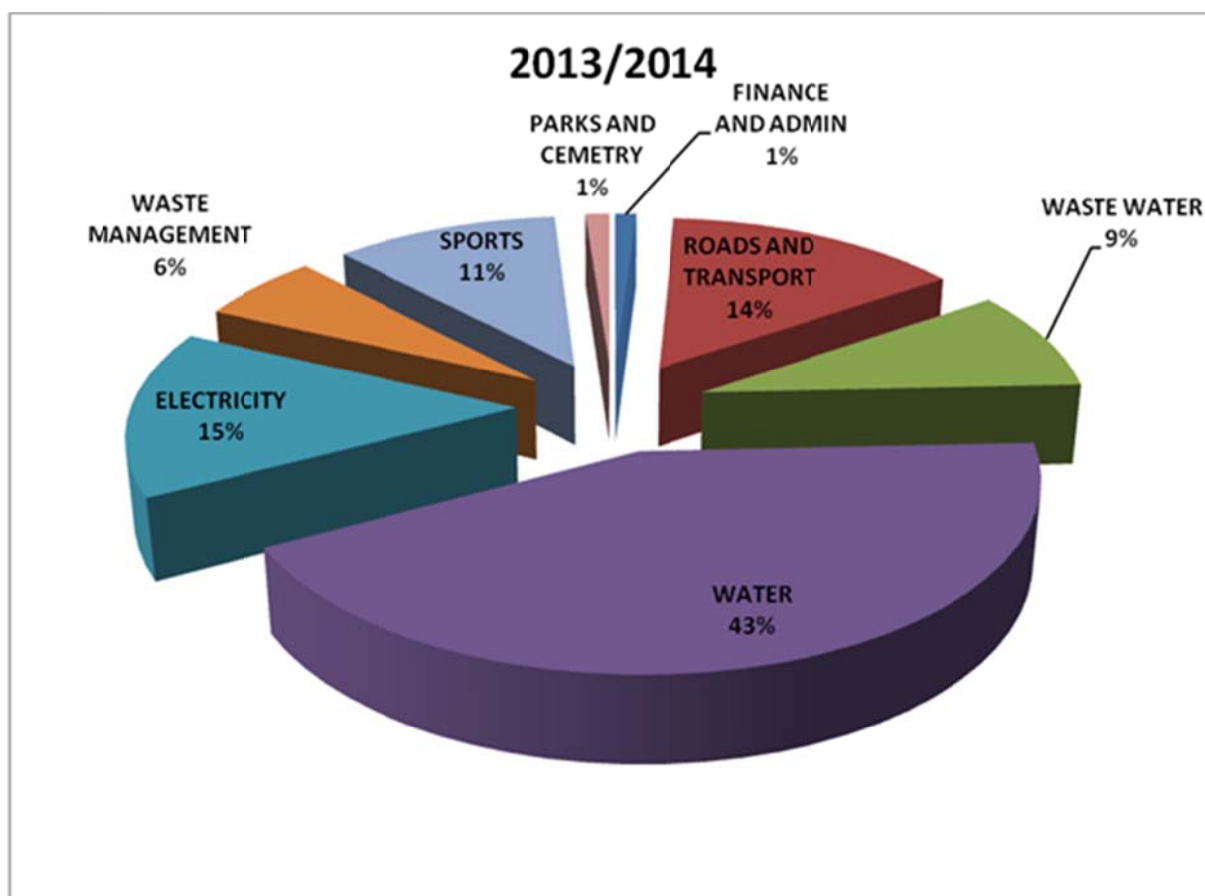
Upgrading of Reitz WWTW	2,000,000	5,600,000		
Leratswana: Sewer Network				12,500,000
Petsana: Provision of Sanitation and Toilet Structures for 502 stands	-	482,340	4,895,833	489,583
WATER	22,425,637	29,471,164	17,500,000	22,500,000
	-			
Ntha/ Lindley New Water Purification Works	11,836,578	7,814,450		
Telemetry System	2,000,000	-		
Boreholes - Petrus Steyn and Arlington – RBIG	2,000,000	2,000,000		
Supply of Water in Farms		1,500,000	1,500,000	1,500,000
Replacement of Pumps	1,000,000	-		
Installation of Water Meters	589,060	-		
Upgrading of Reitz Purification Plant – RBIG	4,000,000	3,800,000		
Lindley to Arlington Pipeline	-	4,356,714		
Reitz to Mamafubedu Pipeline		10,000,000	16,000,000	11,000,000
Mamafubedu to Lindley Pipeline				10,000,000
Connect Water to 1301 new sites.				

	1,000,000			
ELECTRICITY	4,900,000	10,114,500	6,340,798	4,579,541
	-			
Upgrade Electricity Supply	1,000,000	1,000,000	2,000,000	
Connection of 1001 sites in Ntha		5,000,000		
Petsana: 4 Highmast Lights	1,450,000	1,529,750	1,613,886	1,702,650
Ntha: 3 Highmast Lights	680,000	717,400	756,857	798,484
Mamafubedu: 3 Highmast Lights	1,130,000	1,192,150	1,257,718	1,326,893
Arlington: 2 Highmast Lights	640,000	675,200	712,336	751,514
WASTE MANAGEMENT	7,805,558	4,117,350	3,500,000	-
	-			
Reitz: Construction of a new solid waste disposal	5,224,999	434,500		
Arlington: Construction of Transfer Station	2,180,558	182,850		
Plant and Equipment	400,000			
Waste Compactor Truck	-	1,500,000		

Rehabilitation of Mamafubedu Disposal Site		2,000,000		
Mamafubedu Transfer Station			3,500,000	
SPORTS	3,783,289	7,500,000	4,771,925	4,000,000
Upgrading of Mamafubedu Sports Complex	3,783,289	7,500,000	1,500,000	
Ntha Sports Facilities				4,000,000
Petsana Upgrading of Sports Facility			3,271,925	
PARKS AND CEMETRY	-	800,000	-	7,000,000
Upgrading of Lindley Picnic Draai				3,000,000
Mamafubedu Cemetery				4,000,000
Purchase 2 x TLB		800,000		
TOTAL CAPITAL BUDGET	52,048,009	68,696,650	52,584,198	52,626,689
FUNDING OF CAPITAL PROJECTS				

Municipal Infrastructure Grant	36,098,009	32,297,000	26,572,000	25,338,000
Regional Bulk Infrastructure Grant	4,000,000	14,000,000	16,000,000	21,000,000
Intergrated Electricity Infrastrucuture Grant		5,000,000		
Own Revenue	11,950,000	17,399,650	10,012,198	6,288,689
Borrowing				
TOTAL FUNDING	52,048,009	68,696,650	52,584,198	52,626,689

The municipality's capital expenditure details are as follows:



2.12 Legislation compliance status

Compliance with the MFMA implementation requirements have been substantially adhered to through the following activities:

1. In year reporting
Reporting to National Treasury in electronic format was fully complied with on a monthly basis. Section 71 reporting to the Executive Mayor (within 10 working days) has progressively improved.
2. Internship programme
The Municipality is participating in the Municipal Financial Management Internship programme and has employed seven interns undergoing training in various divisions of the Financial Services Department. Of the seven interns, three has been appointed permanently from December 2012 and one has been appointed in June 2013. The remaining three will complete their two-year contract on 31 October 2013. The municipality has advertised for the other two interns under finance department as the minimum is five as per National Treasury. Since the introduction of the Internship programme, the Municipality has successfully employed and trained four interns through this programme.

3. Budget and Treasury Office
The Budget and Treasury Office has been established in accordance with the MFMA.
4. Audit Committee
An Audit Committee was a shared service with Thabo Mofutsanyane, the municipality have appointed its own Audit Committee, and the candidates were recommended and presented to the council meeting for approval on the 26th March 2013.
5. Service Delivery and Implementation Plan
The detail SDBIP document is at a draft stage and will be finalised after approval of the 2013/14 MTREF in June 2013 directly aligned and informed by the 2013/14 MTREF.
6. Annual Report
Annual report is compiled in terms of the MFMA and National Treasury requirements.
7. MFMA Training
The MFMA training module in electronic format is presented at the Municipality internal centre and training is ongoing.

2.13 Other supporting documents

- Approved Policies
- Approved Tariff Book
- Budget presentation
- Attendance registers for the different communities
- Adverts/notices for the community public participation

2.14 Municipal manager's quality certificate

I ...Lekgetho Isaac Mokgatlhe..., municipal manager of Nketoana Local Municipality, hereby certify that the annual budget and supporting documentation have been prepared in accordance with the Municipal Finance Management Act and the regulations made under the Act, and that the annual budget and supporting documents are consistent with the Integrated Development Plan of the municipality.

Print Name: Lekgetho Isaac Mokgatlhe

Municipal Manager of Nketoana Local Municipality (FS193)

Signature: _____

Date: _____